



Aditya Consumer Marketing Limited

CIN : L52190BR2002PLC009872
An ISO 9001:2015 Certified Company
a BSE Listed Company

Go! SUPER MARKET

Patna

- Bandar Bagicha
- S K Puri
- Kankar Bagh
- Ashiana Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

Go! Salon

For Ladies

Patna

- Bandar Bagicha
- S K Puri
- Kankar Bagh
- Ashiana Nagar
- Patna City
- Rajendra Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

For Gents

Patna

- Bandar Bagicha
- S K Puri
- Ashiana Nagar
- Patna City
- Rajendra Nagar

Muzaffarpur

- Mithanpura

Go! Banquet & Conference Hall

Patna

- Bandar Bagicha

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

Yo!China

Patna

- Bandar Bagicha
- Ashiana Nagar
- Patna City
- Kankar Bagh

Gaya

- Gaya College Road

Darbhanga

- Above Aditya Vision
Gm Road, Near
Income Tax Office

Muzaffarpur

- Mithanpura



TAKE-AWAY-EXPRESS

- S K Puri
- Kadam Kuan

Go! Biryani & Street Food

- S K Puri

Date: 12th November, 2024

**BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Streets
Mumbai-400001**

Scrip Code: 540146

Sub.:- Outcome of Board Meeting and Submission of Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2024.

Dear Sir(s),

In Compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company in its meeting held on 12th November, 2024 has considered and approved the Standalone Unaudited Financial Results for the half year ended 30th September, 2024.

A copy of the Standalone Unaudited Financial Results along with Limited Review Report is annexed for your reference.

The meeting of the Board of Directors Commenced at 02.00 PM and Concluded at 02:13 PM.

This is for your information and record.

Thanking You.

For Aditya Consumer Marketing Limited

**Hridaya Narayan Tiwari
(Company Secretary)**

ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Amount in Cr.)

Particulars	Half Year Ended Results on		Year Ended Results	
	30.09.2024	30.09.2023	31.03.2024	31.03.2023
I Revenue from operations	48.20	46.35	93.36	96.86
II Other income	0.19	0.84	0.61	0.84
III Total revenue (I+II)	48.39	47.19	93.97	97.70
IV Expenses				
(a) Cost of materials consumed		-	-	
(b) Purchases of stock-in-trade	34.09	28.39	59.22	67.68
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-0.89	0.53	1.38	-1.23
(d) Employee benefits expense	7.22	7.64	15.24	13.52
(e) Finance costs	0.32	0.39	0.78	0.77
(f) Depreciation and amortisation expense	0.93	1.21	2.27	2.27
(g) Operating & Other expenses	9.04	8.82	18.26	13.12
Total expenses	50.71	46.98	97.15	96.13
V Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	-2.32	0.21	-3.18	1.57
VI Exceptional Items		-	-	
VII Profit / (Loss) before extraordinary items and tax (V ± VI)	-2.32	0.21	-3.18	1.57
VIII Extraordinary items		-	-	
IX Profit / (Loss) before tax (VII ± VIII)	-2.32	0.21	-3.18	1.57
X Tax expense:				
(a) Current Tax	-	0.13	-	0.45
(b) Deferred tax	-0.03	-0.08	-0.11	-0.10
	-0.03	0.05	-0.11	0.35
XI Profit/(Loss) from continuing operations (IX ± X)	-2.29	0.16	-3.07	1.22
XII Profit / (Loss) from discontinuing operations		-	-	
XIII Tax expense of discontinuing operations		-	-	
XIV Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)		-	-	
XV Profit / (Loss) for the Period (XI ± XIV)	-2.29	0.16	-3.07	1.22
XVI i. Earnings per share (before extraordinary items)				
(a) Basic	-1.56	0.11	-2.10	0.84
(b) Diluted	-1.56	0.11	-2.10	0.84
ii. Earnings per share (after extraordinary items)				
(a) Basic	-1.56	0.11	-2.10	0.84
(b) Diluted	-1.56	0.11	-2.10	0.84

For ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872

Place : Patna
Date: 12.11.2024

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Anil Kumar Singh
(Chief Financial Officer)

ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872
STATEMENT OF UNAUDITED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2024

(Amount in Cr.)

Particulars	As on	
	30.09.2024	31.03.2024
I EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	14.63	14.63
(b) Reserves and surplus	7.60	9.89
(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)	0.46	0.49
(c) Other long-term liabilities		-
(d) Long-term provisions	0.04	0.08
4 Current liabilities		
(a) Short-term borrowings	5.47	6.30
(b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises: and		-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	8.46	7.45
(c) Other current liabilities	2.35	1.13
(d) Short-term provisions		-
TOTAL	39.01	39.97
II ASSETS		
1 Non-current assets		
(a) Property, Plant & Equipments		
(i) Tangible assets	10.90	14.01
(ii) Intangible assets		
(iii) Capital work-in-progress		-
(iv) Intangible assets under development		-
(v) Fixed assets held for Sale		-
(b) Non-current investments		
(c) Deferred tax assets (net)		
(d) Long-term loans and advances		-
(e) Other non-current assets		
2 Current assets		
(a) Current investments		
(b) Inventories	13.98	13.08
(c) Trade receivables	0.74	0.61
(d) Cash and cash equivalents	10.45	9.35
(e) Short-term loans and advances	2.26	2.37
(f) Other current assets	0.69	0.55
TOTAL	39.01	39.97

For Aditya Consumer Marketing Limited
CIN-L52190BR2002PLC009872

Place : Patna
Date : 12.11.2024

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Anil Kumar Singh
(Chief Financial Officer)

Aditya Consumer Marketing Limited
CIN - L52190BR2002PLC009872

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Amount in Cr.)

	30.09.2024	31.03.2024
Cash flows from operating activities		
Profit before taxation	-2.32	-3.17
Adjustments for:		
Depreciation	0.93	2.27
Investment income	-0.19	-0.61
Interest expense	0.32	0.78
IPO Issue Expenses W/off		
(Profit) / Loss on the sale of property, plant & equipment	2.41	4.26
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-0.16	0.42
(Increase) / Decrease in inventories	-0.90	1.38
Increase / (Decrease) in trade payables	2.23	0.80
Cash generated from operations	2.32	6.13
Income taxes paid	-	-0.47
Net cash from operating activities	2.32	5.66
Cash flows from investing activities		
Business acquisitions, net of cash acquired		-
Purchase of property, plant and equipment	-0.23	-0.92
Proceeds from sale of equipment		-
Long Term Investment in Mutual Funds		-
Investment income	0.19	0.61
Net cash used in investing activities	-0.04	-0.31
Cash flows from financing activities		
Proceeds from issue of share capital including Premium		
Post Employee Benefit	-	-0.64
Finance Cost	-0.32	-0.78
Proceeds/(Payment) of short-term borrowings	-0.83	-3.06
Proceeds/(Payment) of long-term borrowings	-0.04	-0.38
Net cash used in financing activities	-1.19	-4.86
Net increase in cash and cash equivalents	1.10	0.49
Cash and cash equivalents at beginning of period	9.35	8.86
Cash and cash equivalents at end of period	10.45	9.35

For Aditya Consumer Marketing Limited
L52190BR2002PLC009872

Place- Patna
Date- 12.11.2024

Yashovardhan Sinha Anil Kumar Singh
(Managing Director) (Chief Financial Officer)
DIN-01636599

ADITYA CONSUMER MARKETING LIMITED
CIN-L52190BR2002PLC009872
SEGMENTAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

		(Amount in Cr.)			
		Half Year Ended Results on		Year Ended Results	
Particulars		30.09.2024	30.09.2023	31.03.2024	31.03.2023
1	Segment Revenue				
	(net sale/income from each segment should be disclosed)				
1	SALON	2.70	2.75	5.64	5.73
2	FOOD & BEVERAGES	11.80	11.29	22.32	23.71
3	RETAIL STORE	33.70	32.31	65.40	67.42
	Total segment revenue	48.20	46.35	93.36	96.86
	Less: Inter segment revenue				
	Revenue from operations	48.20	46.35	93.36	96.86
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	SALON	-0.11	0.03	-0.14	0.14
2	FOOD & BEVERAGES	-0.49	0.15	-0.58	0.57
3	RETAIL STORE	-1.40	0.42	-1.68	1.63
	Total Profit before tax	-2.00	0.60	-2.40	2.34
	i. Finance cost	0.32	0.39	0.78	0.77
	ii. Other unallocable expenditure net off unallocable income				
	Profit before tax	-2.32	0.21	-3.18	1.57
3	(Segment Asset - Segment Liabilities)				
	Segment Asset				
1	SALON	2.73	4.69	3.50	4.91
2	FOOD & BEVERAGES	3.27	5.62	4.20	5.89
3	RETAIL STORE	4.90	8.43	6.31	8.82
	Total Segment Assets	10.90	18.74	14.01	19.62
	Un-allocable Assets				
	Net Segment Assets	10.90	18.74	14.01	19.62
4	Segment Liabilities				
	Segment Liabilities				
1	SALON	7.41	8.63	7.59	8.91
2	FOOD & BEVERAGES	8.97	10.44	9.19	10.78
3	RETAIL STORE	22.63	26.33	23.19	27.20
	Total Segment Liabilities	39.01	45.40	39.97	46.89
	Un-allocable Liabilities		-	-	
	Net Segment Liabilities	39.01	45.40	39.97	46.89

For Aditya Consumer Marketing Limited
CIN-L52190BR2002PLC009872

Place-Patna
Date- 12.11.2024

Yashovardhan Sinha
(Managing Director)
DIN-01636599

Anil Kumar Singh
(Chief Financial Officer)

LIMITED REVIEW REPORT

Review Report to
Board of Directors
Aditya Consumer Marketing Limited

We have reviewed the accompanying statement of unaudited financial results of M/s Aditya Consumer Marketing Limited for the half year ended September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of the Board of the Company. Our responsibility is to issue a report on these financial statements based on our review.

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

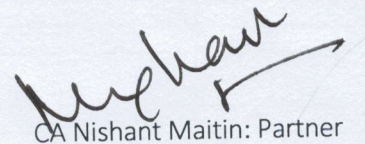
We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditor of the entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information 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 the 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.

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.

Yours Faithfully

Place: Patna
Date: 12.11.2024

For Nirmal & Associates.
Chartered Accountants


CA Nishant Maitin: Partner

Firm registration No. 002523C
Membership No. 079995 of 2000
UDIN: 24079995BKCCMV3088

