

**ALAN SCOTT**  
ENTERPRISES LIMITED  
(Formerly: ALAN SCOTT INDUSTRIES LIMITED)

May 29, 2024

To,  
BSE Limited  
Corporate Relationship Department,  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai 400 001

Scrip Code : **539115.**

Subject : **Submission of audited Standalone and Consolidated financial results and report of the auditors as per Regulation 33 of SEBI (Listing obligations and disclosures requirements), Regulations 2015 for the quarter and year ended March 31, 2024.**

Respected Sir/Madam,

The Board of Directors of the Company at their meeting held on Wednesday, May 29, 2024 have duly approved the Audited Standalone & Consolidated Financial Results for the quarter and year ended March 31, 2024, together with the Report of the Auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

We are thus enclosing the Audited Standalone & Consolidated Financial Results for the quarter and year ended March 31, 2024, together with the Report of the Auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The Board Meeting of the Company commenced on 11:10 am (IST) and concluded at 12:10 PM (IST).

The abovementioned financial results and disclosure shall be available on the website at [www.thealanscott.com](http://www.thealanscott.com) of the Company under the financials section.

You are requested to take the same on your record.

Yours Faithfully,  
For Alan Scott Enterprises Limited  
(Formerly Alan Scott Industries Limited)

  
Sureshkumar Jain

Designation : Managing Director & CEO  
DIN : 00048463  
Place : Mumbai  
Encl.: As stated above.



CIN – L33100MH1994PLC076732

Registered office: 302,3<sup>rd</sup> Floor, Kumar Plaza, Kalina Kurla Road, Near Kalina Masjid, Santacruz East, Mumbai 400029

Website: [thealanscott.com](http://thealanscott.com) email: [alanscottcompliance@gmail.com](mailto:alanscottcompliance@gmail.com)

Tel: +91 61786000/01, 9867644930

**ALAN SCOTT**  
ENTERPRISES LIMITED  
(Formerly: ALAN SCOTT INDUSTRIES LIMITED)

29<sup>th</sup> May 2024

To  
The Manager  
Corporate Relationship Department  
BSE Limited  
Mumbai-400001

**Scrip Code: 539115**

**Sub: Declaration in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. Pravin Chandak & Associates, Chartered Accountants, Mumbai have issued an Audit Report with unmodified Opinion on Annual Audited (Standalone and Consolidated) Financial Results for the year ended on 31<sup>st</sup> March, 2024.

Thanking you,

Yours faithfully,

For Alan Scott Enterprises Ltd

Sureshkumar Pukhraj Jain  
Managing Director  
DIN: 00048463



CIN – L33100MH1994PLC076732

Registered office: 302,3<sup>rd</sup> Floor, Kumar Plaza, Kalina Kurla Road, Near Kalina Masjid, Santacruz East, Mumbai 400029

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Tel: +91 61786000/01, 9867644930



*Pravin Chandak  
Associates*

Chartered Accountants

**Independent Auditor's Report on Quarterly and Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

***INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF ALAN SCOTT ENTERPRISES LIMITED (FORMERLY KNOWN AS ALAN SCOTT INDUSTRIES LIMITED)***

**Report on the Audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying quarterly and annual Statement of Standalone Financial Results of '**Alan Scott Enterprises Limited (Formerly known as Alan Scott Industries Limited)**'. ("the Company") for the quarter and the year ended March 31, 2024, together with the notes thereon ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), duly initialed by us for identification.

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 (the Act), read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2024.



403, 4th Floor & 702/703, 7th Floor,  
New Swapnalok CHS Ltd.,  
Natakwala Lane, Borivali (West),  
Mumbai - 400 092. Tel : 2801 6119  
Email : info@pravinca.com  
Website : www.pravinca.com

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Board of Director's Responsibilities for the Standalone Financial Results**

These quarterly and annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.



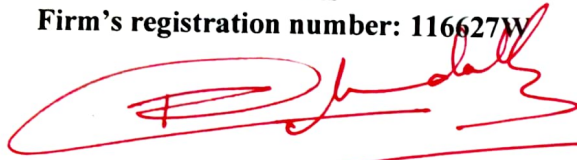
**Other Matter**

Attention is drawn to the fact that the figures for the quarters ended March 31, 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full financial years ended March 31, 2024 and the published year to date figures up to the end of the third quarter of the relevant financial years. The figures up to the end of the third quarter have only been reviewed and not subjected to audit.

**For Pravin Chandak & Associates**

**Chartered Accountants**

**Firm's registration number: 116627W**



**Pravin Chandak**

**Partner**

**Membership number: 049391**

**Place: Mumbai**

**Date: 29<sup>th</sup> May, 2024**

**UDIN: 24049391BKBMW5254**



*Pravin Chandak  
Associates*

Chartered Accountants

**Independent Auditor's Report on Quarterly and Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

***INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF ALAN SCOTT ENTERPRISES LIMITED (FORMERLY KNOWN AS ALAN SCOTT INDUSTRIES LIMITED)***

**Report on the Audit of the Consolidated Financial Results**

We have audited the accompanying Consolidated annual financial results of 'Alan Scott Enterprises Limited (Formerly known as Alan Scott Industries Limited)' (hereinafter referred to as the "the Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as the "Group") for the year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("the SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), duly initialed by us for identification.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditor on the separate audited financial results of the subsidiary, the aforesaid consolidated financial results:

- i) Include the annual financial results of following subsidiaries:
  - Alan Scott Retail Ltd.
  - Alan Scott Automation & Robotics Limited (formerly known as Alan Scott Health and Hygiene Limited)
  - Alan Scott Fusion Resonance Limited. (formerly known as Alan Scott Nanoveu India Limited)
- ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard; and
- iii) give a true and fair view in conformity with the applicable Accounting Standards ("Ind AS"), and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2024.



403, 4th Floor & 702/703, 7th Floor,  
New Swapnalok CHS Ltd.,  
Natakwala Lane, Borivali (West),  
Mumbai - 400 092. Tel : 2801 6119  
Email : [info@pravinca.com](mailto:info@pravinca.com)  
Website : [www.pravinca.com](http://www.pravinca.com)

## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report.

We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

## **Board of Directors' Responsibilities for the Consolidated Financial Results**

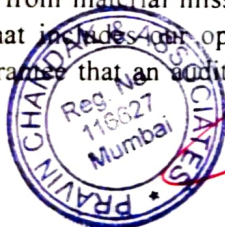
These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always





detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of requirements specified under the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the consolidated financial results.



We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entity included in the consolidated financial results, which has been audited by another auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

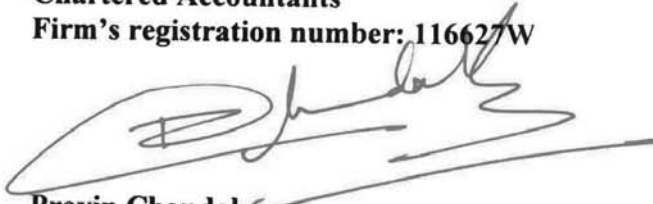
We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other Matters**

The financial results include the results for the quarters ended March 31, 2024 being the balancing figures between audited figures in respect of the full financial years and the published unaudited year to date figures up to the end of the third quarter of the relevant financial years which were subject to a limited review by us.

**For Pravin Chandak & Associates,  
Chartered Accountants  
Firm's registration number: 116627W**



**Pravin Chandak  
Partner  
Membership number: 049391  
Place: Mumbai  
Date: 29<sup>th</sup> May, 2024  
UDIN:24049391BKBMYYV7326**



## ALAN SCOTT ENTERPRISES LIMITED (formerly known as Alan Scott Industriess Limited)

CIN: L33100MH1994PLC076732

Regd. Office: 302, Kumar Plaza, 3rd Floor, Kalina Kurla Road, Near Kalina Masjid, Santacruz East, Mumbai-400029

## Statement of Audited Standalone and Consolidated Financial Results for the Fourth Quarter and Year ended March 31,2024

(Rs. In Lakhs expect earning Per Share)

Particulars	Standalone						Consolidated				
	Quarter Ended			Year Ended			Quarter Ended			Year Ended	
	31-03-2024 Audited	31-12-2023 Un-Audited	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited	31-03-2024 Audited	31-12-2023 Un-Audited	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited	
1 (a) Net Sales / Income From Operations	0.00	1.65	0.16	18.14	37.06	425.98	366.31	122.41	1150.34	521.93	
(b)Other operating Income	0.00	0.00	0.00	0.00	0.00	1.13	23.11	0.00	39.41	0.00	
(c)Interest Income	6.08	7.74	15.71	22.82	16.07	6.24	7.74	24.80	0.47	35.98	
3 <b>Total Income(a+b+c)</b>	<b>6.08</b>	<b>9.39</b>	<b>15.87</b>	<b>40.96</b>	<b>53.13</b>	<b>433.35</b>	<b>397.16</b>	<b>147.21</b>	<b>1190.21</b>	<b>557.91</b>	
4 <b>Expenditure</b>											
(a)Cost of Material Consumed	14.65	0.00	0.57	14.65	23.07	14.65	0.00	0.57	14.65	23.07	
(b)Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	333.26	274.14	50.16	915.20	439.21	
(c)Increase/Decrease in Stock in trade And Work in Progress	-12.69	0.00	0.00	3.80	1.60	-128.31	-26.00	33.54	-225.08	-146.84	
(d)Employee benefit Expenses	5.66	7.20	11.14	30.64	74.33	60.45	60.38	22.58	185.29	111.37	
(e)Deprciation And Amortisation Cost	1.51	1.51	2.11	6.01	8.31	87.35	67.13	37.11	241.48	107.70	
(f)Finance cost	0.23	0.21	1.17	1.55	2.10	55.69	43.00	37.46	138.14	78.50	
(g)Other Expenditure	29.00	27.11	8.29	80.68	47.35	122.51	73.47	18.37	270.20	138.11	
5 <b>Total Expenditure(a+b+c+d+e+f+g)</b>	<b>38.37</b>	<b>36.03</b>	<b>23.28</b>	<b>137.34</b>	<b>156.75</b>	<b>545.60</b>	<b>492.12</b>	<b>199.79</b>	<b>1539.89</b>	<b>751.11</b>	
6 <b>Profit After Interest Before Exceptional Items &amp; Tax(3-5)</b>	<b>-32.29</b>	<b>-26.64</b>	<b>-7.41</b>	<b>-96.38</b>	<b>-103.62</b>	<b>-112.25</b>	<b>-94.96</b>	<b>-52.58</b>	<b>-349.67</b>	<b>-193.20</b>	
7 (a)Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0	-14.42	0.00	-14.42	
(b)Prior Period Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	
8 <b>Profit/Loss From Ordinary Activities Before Tax(6-7)</b>	<b>-32.29</b>	<b>-26.64</b>	<b>-7.41</b>	<b>-96.38</b>	<b>-103.62</b>	<b>-112.25</b>	<b>-94.96</b>	<b>-67.00</b>	<b>-349.67</b>	<b>-207.62</b>	
9 <b>Tax Expenses</b>											
(a)Current Tax	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	
(b)Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	
10 <b>Net Profit/Loss From Ordinary Activities After Tax(8-9)</b>	<b>-32.29</b>	<b>-26.64</b>	<b>-7.41</b>	<b>-96.38</b>	<b>-103.62</b>	<b>-112.25</b>	<b>-94.96</b>	<b>-67.00</b>	<b>-349.67</b>	<b>-207.62</b>	
11 <b>Other Comprehensive Income</b>											
(a)Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(b)Income Tax relating to items that will not be reclassified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(c)Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(d)Income Tax relating to items that will be reclassified	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12 <b>Total other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
13 <b>Total Comprehensive Income for the period</b>	<b>-32.29</b>	<b>-26.64</b>	<b>-7.41</b>	<b>-96.38</b>	<b>-103.62</b>	<b>-112.25</b>	<b>-94.96</b>	<b>-67.00</b>	<b>-349.67</b>	<b>-207.62</b>	
14 <b>Total Comprehensive Income for the year/period attributable to</b>											
Owners of the Company						-103.17	-83.65	-58.04	-319.86	-188.74	
Non controlling interest						-9.08	-11.31	-9.52	-29.81	-18.88	
14 <b>No. Of Equity Shares(F.V. Rs.10/- per share)</b>	<b>33.67</b>	<b>33.67</b>	<b>18.25</b>	<b>33.67</b>	<b>18.25</b>	<b>33.67</b>	<b>33.67</b>	<b>18.25</b>	<b>33.67</b>	<b>18.25</b>	
15 <b>Basic and Diluted Earning per share before and after extraordinary items (Not Annualised)</b>	<b>-0.96</b>	<b>-0.79</b>	<b>-0.41</b>	<b>-2.86</b>	<b>-0.15</b>	<b>-3.33</b>	<b>-2.82</b>	<b>-3.67</b>	<b>-9.50</b>	<b>-10.34</b>	

**Notes:**

- 1 The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors on 29th May 2024 and audit of the same has been carried out by the statutory auditors of the Company.
- 2 These financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 3 The Consolidated result for the year ended 31st March, 2024 includes the result of the subsidiaries  
(1) Alan Scott Retail Limited  
(2) Alan Scott Automation & Robotics Ltd  
(3) Alan Scott Fusion Resonance Ltd
- 4 The figures of the previous period have been re-grouped/re-arranged wherever considered necessary
- 5 "The Company upto March 31, 2024 had raised Rs. 547.61 Lakhs by issue of 18,25,377 Equity Shares of Rs.10/- (Face value) each at a premium of Rs.20/- per share on right basis initiated on July 21, 2023. The Company had received the full call money of Rs. 30 amounting to. Rs. 536.59 Lakhs on 17,46,164 shares which were duly allotted by the Company on March 21, 2024. At present, 79,213 shares remain partly paid up for which a final forfeiture cum demand notice has been sent on May 9, 2024.  
Out of the total proceeds raised from the above rights issue, the Company has utilized a sum of Rs 270 Lakhs towards subscription of equity shares of subsidiary company i.e. Alan Scott Retail Limited; A sum of Rs. 7 Lakhs has been advanced to Alan Scott Fusion Resonance Ltd. (earlier known Alan Scott Nanoveu India Limited) which will be adjusted toward share application money pending completion formalities, Rs 22.2 Lakhs were Right issue expenses, A sum of Rs. 33 Lakhs has been utilised for repayment of borrowings and Balance of Rs. 28.65 Lakhs have been utilised for general corporate purposes. As on March 31, 2024, the total fund utilization is 360.84 Lakhs. Balance fund of Rs.175.75 Lakhs remain are kept in schedule bank"
- 6 Alan Scott Retail Ltd , a subsidiary company, having retail chain of 12 stores of Brand "MINISO". The retail business has company has achieved sales of 3.85 crs during this quarter against 3.38 cr against previous quarter marking growth of 13%.
- 7 "Alan Scott Automation and Robotics Ltd , a subsidiary company, emerged with a simple goal: addressing efficiency gaps in end-of-line packaging for major manufacturers. Business has picked up over the last two months and company expecting going ahead consistent growth."
- 8 The figures for the quarters ended March 31, as reported in these financial results are the balancing figures between audited figures in respect of the full financial years ended March 31 and the published year to date figures up to the end of the third quarter of the relevant financial years.

For and on Behalf of The Board of Directors

Suresh Kumar Pukhraj Jain  
Managing Director

DIN:00048463

Place: Mumbai  
Date: 29.05.2024

## ALAN SCOTT ENTERPRISES LIMITED (formerly known as Alan Scott Industries Limited)

CIN: L33100MH1994PLC076732

## Statement of Assets and Liabilities as at March 31, 2024

(Rs. In lakhs)

Particulars	Standalone		Consolidated	
	As on 31st March 2024	As on 31st March 2023	As on 31st March 2024	As on 31st March 2023
	Audited	Audited	Audited	Audited
<b>I. Assets</b>				
<b>1 Non Current Assets</b>				
Property, Plant and Equipment	13.43	18.94	273.66	98.85
Right of Use Asset (Leasehold Property)			1229.71	502.31
Financial assets:				
Investment in Subsidiary	293.40	23.40		
Other non current assets	17.73	12.60	266.86	153.34
<b>Total Non current Assets</b>	<b>324.56</b>	<b>54.94</b>	<b>1770.23</b>	<b>754.50</b>
<b>2 Current Assets</b>				
Inventories	13.93	30.42	408.84	196.45
Financial Assets				
Trade Receivables	21.81	1.01	40.65	1.42
Current Investments	88.88	20.88	88.88	20.88
Cash and Cash Equivalents	180.47	3.30	251.12	14.21
Short Term Loans And Advances	0.06	0.06	0.06	0.06
Other Current Assets	184.11	168.67	224.47	50.33
Current Tax Assets (Net)				
<b>Total Current Assets</b>	<b>489.25</b>	<b>224.34</b>	<b>1014.02</b>	<b>283.34</b>
<b>Total Assets</b>	<b>813.81</b>	<b>279.28</b>	<b>2784.26</b>	<b>1037.85</b>
<b>II. Equity and Liabilities</b>				
<b>1 Equity</b>				
Equity Share Capital	361.61	182.54	361.61	182.54
Other Equity	285.99	24.85	-25.94	-64.18
Non Controlling Interest			-42.68	-12.28
<b>Total Equity</b>	<b>647.61</b>	<b>207.39</b>	<b>292.99</b>	<b>106.08</b>
<b>2 Liabilities</b>				
<b>(i) Non current liabilities</b>				
Non Current Liabilities				
Financial liabilities:				
Long Term Borrowings	4.64	8.96	497.11	209.06
Other Non current Liability			1098.93	433.31
<b>(ii) Current Liabilities</b>				
(a) Financial Liabilities				
(i) Trade payables				
Dues to Micro and Small Enterprises	8.45	8.47	8.45	8.47
Dues to others	5.28	3.04	236.92	89.41
(ii) Other Current Liabilities	8.09	9.39	288.57	104.12
(iii) Short Term Borrowings	139.73	42.02	361.28	87.40
<b>Total Current Liabilities</b>	<b>161.56</b>	<b>62.92</b>	<b>895.22</b>	<b>289.40</b>
<b>Total liabilities</b>	<b>166.20</b>	<b>71.89</b>	<b>2491.26</b>	<b>931.77</b>
<b>Total Equity and Liabilities</b>	<b>813.81</b>	<b>279.28</b>	<b>2784.26</b>	<b>1037.85</b>

For and on Behalf of the Board of Directors



Suresh Kumar Pukhraj Jain  
Managing Director  
DIN:00048463



Place: Mumbai  
Date: 29.05.2024

## ALAN SCOTT ENTERPRISES LIMITED (formerly known as Alan Scott Industriess Limited)

CIN: L33100MH1994PLC076732

Regd. Office: 302, Kumar Plaza, 3rd Floor, Kalina Kurla Road, Near Kalina Masjid, Santacruz East, Mumabai-400029

Statement of Audited Consolidated Segment wise revenue, results, assets and liabilities for the Quarter ended March, 2024

Particulars	Consolidated				
	Quarter Ended			Year Ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	Audited	Unaudited	Audited	Audited	Audited
1 Segment Revenue					
a)Retail	385.56	360.99	122.25	1087.46	484.86
b) others	47.79	36.17	26.46	102.75	73.04
Revenue from operations	433.35	397.16	148.71	1190.21	557.91
2 Segment Results-Profit/(Loss) before tax and Interest from each segment					
a)Retail	-4.85	-11.62	-75.17	-34.23	-96.45
b) others	-51.70	-40.34	44.71	-177.30	-32.67
Total	-56.56	-51.96	-30.45	-211.53	-129.12
Less: i) Interest	55.69	43.00	37.10	138.14	78.50
ii) other un-allocable expenditure net off					
iii) un-allocable income					
Total Profit before tax	-112.25	-94.96	-67.56	-349.67	-207.62
3 Segment Assets					
a)Retail	2236.29	1775.79	799.82	2236.29	799.82
b) others	547.97	525.73	238.03	547.97	238.03
Total	2784.26	2301.52	1037.85	2784.26	1037.85
4 Segment Liabilities					
a)Retail	2145.54	1665.30	854.21	2145.54	854.21
b) others	345.72	406.73	77.56	345.72	77.56
Total	2491.26	2072.04	931.77	2491.26	931.77

Notes : Alan Scott Retail Limited takes premises on rent for it Stores. As per IND AS 116 the Company is recongizing Right to Use of Assets at Rs.1229.71 Lakhs and Lease Liability at Rs.1098.93 lakhs which are notional in nature as at 31st March 2024. Hence, profit and loss for the year under review includes depreciation at Rs.179.55 lakhs and finance cost of Rs.91.14 Lakhs towards lease liability.



For and on Behalf of the Board of Directors

Suresh Kumar Pukhraj Jain  
DIN:00048463

Place: Mumbai

Date: 29.05.2024

**ALAN SCOTT ENTERPRISES LIMITED (Formerly known as Alan Scott Industries Limited)**

**CIN: L33100MH1994PLC076732**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024**

(Rs. In Lakh)

Particulars	Standalone		Consolidated	
	For the year ended 31st March 2024	For the year ended 31st March 2023	For the year ended 31st March 2024	For the year ended 31st March 2023
	Audited	Audited	Audited	Audited
<b>A. Cash Flow From Operating Activities</b>				
Net Profit Before Tax and Extraordinary item :-	-96.38	-103.62	-349.67	-205.89
Adjustment for:				
Depreciation and amortization	6.01	8.31	241.48	107.70
Interest Received on Loan	-22.78	-16.01	-22.78	-0.06
Finance Cost	1.55	2.10	58.15	12.71
Gain on termination of lease			-8.28	
Sundry Balances written off	0.55			
	<b>-111.05</b>	<b>-109.23</b>	<b>-81.10</b>	<b>-85.55</b>
Operating Profit before Working Capital Charges				
Adjustment for:				
Decrease/ (Increase) in Inventory	16.49	-12.70	-212.39	-161.14
Decrease/ (Increase) in Trade Receivables	-20.80	-0.86	-39.23	-0.91
Decrease/ (Increase) in Other non current assets	-4.48	-0.28	-114.35	-109.19
Decrease/ (Increase) in Other current assets	-15.44	-51.29	-173.47	-3.15
(Decrease)/ Increase in Trade Payables	-2.22	16.40	152.38	67.82
(Decrease)/ Increase in Other current Liabilities	1.30	-16.93	76.47	13.82
(Decrease)/ Increase in Short Term Loans & Advances	0.00			
Cash generated from Operations	<b>-136.20</b>	<b>-174.89</b>	<b>-391.69</b>	<b>-278.30</b>
Cash Flow before Extraordinary items	-136.20	-174.89	-391.69	-278.30
Prior Year Expenses				
Taxes Paid	-0.65		-0.83	
Net Cash Flow from operating activity	<b>-135.55</b>	<b>-174.89</b>	<b>-390.86</b>	<b>-278.30</b>
<b>B. Cash Flow From Investing Activities</b>				
Purchase of fixed Assets				
Purchase of Investment	-68.00		-68.00	
Purchase of Property, Plant & Equipment	-0.50	-5.11	-236.75	-69.32
Investment in Subsidiary	-270.00	-14.90		
Investment in Bank Deposits having maturity more than 12 months				100.00
Dividend Received				
Interest Received on Loan	22.78			
Net Cash used in investing activities	<b>-315.72</b>	<b>-20.01</b>	<b>-304.75</b>	<b>30.68</b>
<b>C. Cash Flow From Financing Activities</b>				
Proceeds from issue of shares	536.59		536.59	
(Increase / Decrease) in Minority Interest				
Proceeds from Borrowing (short term and long term)	93.40	-4.02	313.19	170.94
Interest Received from Bank		16.01	22.78	0.06
Payment of Lease Rent			-130.63	-56.32
Interest on Loan Paid	-1.55	-2.10	-58.15	-12.71
Decrease/ Increase in short term borrowings(liabilities)		42.02	248.75	112.53
Net cash flow from financing activities	<b>628.44</b>	<b>51.91</b>	<b>932.52</b>	<b>214.51</b>
Net Increase/ (Decrease) in cash and other equivalents (A+B+C)	177.16	-142.99	236.91	-33.11
Opening Cash and Cash Equivalents	3.30	146.29	14.21	47.32
Closing Cash and Cash Equivalents	<b>180.47</b>	<b>3.30</b>	<b>251.12</b>	<b>14.21</b>



For and on Behalf of the Board of Directors

Suresh Kumar Pukhraj Jain  
Managing Director  
DIN:00048463

Place: Mumbai  
Date: 29.05.24