New No. 29, Old No. 12, Mookathal Street, Purasawalkam, Chennai – 600 007, India. CIN. No: L74999TN1991PLC020764.

14.11.2024

To:

The Corporate Relations Department, The Bombay Stock Exchange Ltd, Floor No.25, P.J. Towers, Dalal Street, Mumbai – 400 001.

Dear Sir,

Sub: Outcome of the 4th Board Meeting held on Thursday, the 14th November 2024 at the registered office of the Company at new No.29, Old Na.12, Mookathal Street, 2nd Floor, Purasawalkam, Chennai - 600 007 at 4.00 PM to 4.30 PM

Ref: Board Meeting Intimation dated. 07.11.2024 Scrip Code - 526187

In accordance with Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and SEBI Circular dated September 09, 2015, we hereby inform you that the Board of Directors at their meeting held today ie., November 14, 2024, inter-alia, considered and approved the following:

- 1. Approved the Un-audited financial results of the Company for the quarter / half year ended September 30, 2024 along with financial statements and Limited Review report of Statutory Auditors thereon. Copies of the Unaudited Financial Results and Limited Review Report issued by the Statutory Auditors of the company for the quarter are enclosed herewith. Further the Board approved the publication of the Un Audited financial results of the Company in the newspaper and the website of the Company.
- 2. The Board approved the Compliances related to the quarter ended September 30,2024

The meeting of the Board of Directors commenced at 4.00 PM and concluded at 04:30 PM. Submitted for your information and records.

Thanking you, Yours Truly, For Ashram Online.com Limited

Sangita Tatia Whole Time Director DIN 06932448

Emial ID: info@ashramonline.in Ph: 044 - 4859 1221 Website: www.ashramonline.in



## DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

darpannassociates@gmail.com

## Limited Review Report

The Board of Directors of Ashram Online.com Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Ashram Online.com Limited** ("the Company") for the quarter and half year ended 30<sup>th</sup> **September 2024** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (listing obligations and Disclosure requirements) Regulations, 2015, as amended to date.

The preparation of the statement is the responsibility of the company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of Directors. Our responsibility is to express a conclusion 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" 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 of interim financial statement is limited primarily to inquiries of persons responsible for financial and accounting matters and analytical procedures applied to the financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted accounting standards, the objectives of which is expression of opinion regarding the financial statements taken as a whole. 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 standalone financial results prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for Darpan & Associates

Chartered Accountants OCIAT ICAI Firm Reg.n No. 9761363

A Darpan Kuma

Partner
M. No. 235817

UDIN: 24235817BKFBBV4274

Place: Chennai

Date: November 14, 2024



CIN. 1.74999TN 1991PLC020764 #29, Mookathal Street, Purasawalkam, Chennai - 600 007. Ph. 044 - 4859 1221, Email: <u>info@ashramonline.in</u>, Website: <u>www.ashramonline.in</u>

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 | 09 | 2024 (Rs. In Lakhs) Quarter Quarter Half Year Half Year Quarter PARTICULARS Ended Ended Ended Ended Ended Ended 30 | 09 | 2023 30 | 09 | 2024 30 | 09 | 2023 31 | 03 | 2024 30 | 09 | 2024 30 | 06 | 2024 (Un Audited) (Un Audited) (Un Audited) (Un Audited) (Un Audited) (Audited) 1. Income i. Sales 7.75 4.65 9.58 12.41 17.84 36.15 ii. Other Income 7.62 8 59 8 23 16.21 49.05 13.24 28.61 85.20 2. Expenses a. Cost of Materials consumed 0.00 0.00 0.00 0.00 0.00 0.00 b. Purchase of Stock - in - Trade 7.45 4.48 9.22 11.93 17.17 34.85 c. Changes in Inventories of Finished goods, work- in - progress and stock-in-0.00 0.00 0.00 0.00 0.00 0.00 trade 4.66 3.78 5.70 8.45 10.27 21.84 d. Employee benefits expenses e. Finance Costs 0.00 0.15 0.00 0.29 0.00 0.04 f. Depreciation, depletion and amortisation expense 0.37 0.36 0.54 0.73 1.07 2.13 g. Bad Debts 0.00 0.00 0.00 0.00 0.00 0.00 h. Other Expenses 1.86 11.79 14.38 23.95 10.07 5.34 **Total Other Expenses** 14.34 18.84 20.80 33.18 42.89 82.82 3. Total Profit before Exceptional Items and tax 1.03 -5.60 -2.99 -4.57 2.38 4. Exceptional items 0.00 0.00 0.00 0.00 0.00 0.00 5. Total Profit / (Loss) Before Tax 1.03 -5.60 -2.99 -4.57 -8.61 2.38 6. Tax expenses i. Prior Period Tax 1.00 0.50 1.25 1.50 1.25 3.00 ii. Current Tax 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 iii. Deferred Tax 0.00 0.00 7. Total Tax Expenses 1.00 0.50 1.25 1.50 1.25 3.00 8. Net Profit / (loss) for the period from continuing operations (5-6) 0.03 -6.10 -4.24 -6.07 -9.86 -0.62 9. Profit / (loss) from discontinuing operations before tax 0.00 0.00 0.00 0.00 0.00 0.00 10. Tax expense of discontinued operations 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 11. Net profit (loss) from discontinued operation after tax 0.00 12. Share of profit (loss) of associates and joint ventures accounted for using equity 0.00 0.00 0.00 0.00 0.00 0.00 method 13. Net Profit / (loss) for the period 0.03 -6.10 -4.24 -6.07 -9.86 -0.62-126.27 85.21 -41.06 117.87 127.79 14. Other Comprehensive Income net of taxes 0.34 -126.24 79.12 -3.90 -47.12 108.00 127.17 15. Total Comprehensive Income for the period 16. Paid - up equity share capital (Face Value of the share Rs 10/- each) 1195.09 1195.09 1195.09 1195.09 1195.09 1195.09 17. Other Equity 126.40 18. Earnings per equity share (in Rs.) (not annualised) 0.00 -0.05 -0.04 -0.05 -0.08 -0.01

## Notes:

- 1. The above Un Audited results were reviewed by the Audit Committee and were approved by the board of Directors of the company at its meeting held on 14.11.2024
- 2. The Chief Financial Officer certifies that the said financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

0.00

-0.05

-0.04

-0.05

- 3. The Company has only one area of operation Hence Segment reporting is not required.
- 4. The Company has reviewed the financial statement for the Quarter Ended 30 | 09 | 2024 and has provided for impact due to applicability of the IND AS and treat the same in the financials for the year
- 5. The figure have been re-grouped / re-classified / re- arranged where ever necessary to present better comparison.
- 6. The Company has not declared any interim Dividend

M/s. ASHRAM ONLINE.COM LIMITED

-0.08

-0.01

SANGITA TATIA Whole Time Director DIN. 06932448

Place: Chennai - 600 007 Date: 14 | 11 | 2024

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ASHRAM ONLINE. COM LIMITED
CIN. L74999TN1991PLC020764
#29, Mookathal Street, Purasawalkam,
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(Rs. In Lakhs)

		2024   As At   As At			
	Particulars	30.09.2024	31.03.2024		
I Asset		(Un Audited)	(Audited)		
215500					
	- Current Assets				
	operty, Plant & Equipment	4.00	4.73		
	apital work-in-progress	-	-		
	tangible assets	-	-		
	nancial Assets	-	-		
,	i) Investments	498.35	531.56		
,	ii) Loans	302.73	344.44		
	iii) Other financial assets	476.65	477.58		
	eferred Tax Assets (Net)	-	-		
(f) Ot	her non-current assets	-	-		
	Total Non-current assets	1,281.73	1,358.31		
	ent assets				
	ventories	-	-		
	nancial Assets	-	-		
,	i) Investments	-	-		
	ii) Trade receivables	9.94	2.81		
	iii) Cash and cash equivalents	26.09	32.06		
(	iv) Bank balance other than (iii) above	-	-		
(	v) Loans	-	-		
(	vi) Other financial assets	-	-		
(c) O1	ther current assets	37.73	18.23		
(d) As	ssets classified as held for sale	-	-		
	Total Current Assets	73.76	53.10		
	Total Assets	1,355.49	1,411.41		
	ITY AND LIABILITIES				
Equit					
	uity Share capital	1,195.09	1,195.09		
(b) O	ther Equity	79.272	126.40		
	Total Equity	1,274.36	1,321.49		
Liabi					
	current liabilities				
1 \ /	nancial liabilities				
	i) Borrowings	-	-		
	ii) Lease Liabilities	-	-		
	iii) Others financial liabilities	-	-		
	eferred Tax Liability (Net)	51.34	43.62		
	ovisions	-	-		
(d) O	ther non-current liabilities	-	-		
	Total Non - Current Liabilities	51.34	43.62		
	ent liabilities				
1 \ /	nancial liabilities				
	i) Borrowings	23.14	31.94		
(	ii) Trade payables				
	(A) Total outstanding dues of MSME	-	0.25		
	(B) Total outstanding dues of creditors other than MSME	5.83	12.81		
(	iii) Others financial liabilities	-	-		
(b) O	ther current liabilities	0.82	1.29		
	ovisions	-	-		
	Total Current Liabilities	29.79	46.29		
	Total Carrent Embirates	-/*//			



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Particulars	For the Half year ended 30   09   2024 (Rs. In Lakhs)		For the Half year ended 30   09   2023 (Rs. In Lakhs)	
A. Cash flow from operating activities				
Profit for the year	(4.57)		(8.61)	
Adjustments for:				
Depreciation and amortisation expense	0.73		1.07	
Actuarial Gain / (Loss) on Gratuity	-		-	
Loss on sale of property, plant and equipment (net)	-		-	
Profit on sale of property, plant and equipment (net)	-		-	
Finance Cost	0.29		-	
Interest income	-		-	
Provision no longer required written back	-		-	
Dividend income	-		-	
Operating (loss) before working capital changes		(3.55)		(7.54)
Adjustments for :		`		` ′
(Increase) / decrease in operating assets:				
Trade receivables	(7.13)		(0.46)	
Other current assets	(19.50)		(6.25)	
Other Non-current assets	- '		- /	
Loans and other financial assets	41.71		1.68	
Inventories	_		_	
Increase / (decrease) in operating liabilities:				
Trade payables	(7.23)		(12.44)	
Other financial and current liabilities	- (		-	
Other Non-current liabilities	_		_	
Provisions	(0.47)	7.39	0.62	(16.85)
Cash generated from operations	(0.17)	3.83	0.02	(24.38)
Taxes paid		1.00		1.25
Net cash generated /(used in) from operating activities		2.83		(25.63)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment (including capital work in progress)	-		-	
Sale proceeds of property, plant and equipment	_		_	
Deposit balances not considered as Cash and cash equivalents			_	
Purchase of investments	-		-	
Sale proceeds of investments	0.20		-	
Interest Payments	0.29	0.20	-	
Net cash flow from investing activities		0.29		
C. CASH FLOW FROM FINANCIAL ACTIVITIES				
Repayment of Long Term Borrowings	-		-	
Proceeds from Borrowings	-		-	
Repayment of Borrowings	(8.80)		18.50	
Interest Paid	(0.29)		-	
Dividends paid (inclusive of dividend tax)	-		-	
Net cash generated from financing activities		(9.09)		18.50
Net increase / (decrease) in cash and cash equivalents(A+B+C)		(5.97)		(7.13)
Cash and cash equivalents at the beginning of the year		32.06		13.74
Cash and cash equivalents at the end of the year		26.09		6.61
Reconciliation for cash and cash equivalents:		20.07		0.01
Cash and cash equivalents as at the year end as per Balance Sheet		(5.97)		(7.13)