

ALAN SCOTT

ENTERPRISES LIMITED
(Formerly: ALAN SCOTT INDUSTRIES LIMITED)

January 30, 2025

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

Scrip Code : 539115.

Subject : Submission of Unaudited Standalone & Consolidated Financial Results for the quarter period ended December 31, 2024 along with limited review report of the auditors as per Regulation 33 of SEBI (Listing obligations and disclosures requirements), Regulations 2015.

Respected Sir/Madam,

The Board of Directors of Alan Scott Enterprises Limited (*formerly known as Alan Scott Industries Limited*) ('Company') at their meeting held today i.e. Thursday, January 30, 2025, have duly approved the Unaudited Standalone & Consolidated Financial Results for the quarter ended December 31, 2024, together with the Limited review report of the auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 which is enclosed herein as an annexure.

The Board Meeting of the Company commenced on 11:15 am (IST) and concluded at 13:45PM (IST).

The abovementioned financial results and disclosure shall be available on the website at 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: 302,3rd Floor, Kumar Plaza, Kalina Kurla Road, Near Kalina Masjid, Santacruz East,
Mumbai 400029

Website: www.thealanscott.com email: alanscottcompliance@gmail.com

Tel: +91 61786000/01, 9867644930



Pravin Chandak
Associates

Chartered Accountants

Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the Quarter ended 31st December, 2024

**TO THE BOARD OF DIRECTORS OF
ALAN SCOTT ENTERPRISES LIMITED
(Formerly known as Alan Scott Industries Limited)**

1. We have reviewed the accompanying quarterly Statement of unaudited Standalone Financial Results of Alan Scott Enterprises Limited. ("the Company") for the quarter ended December 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").
2. 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 principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.



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

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Pravin Chandak & Associates,
Chartered Accountants.**

Firm's registration number: 116627W



Pravin Chandak

Partner

Membership No: 049391

UDIN: - 25049391BMJABN7036

Date: 30th January, 2024



*Pravin Chandak
Associates*

Chartered Accountants

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the Quarter ended 31st December, 2024

**TO THE BOARD OF DIRECTORS OF
ALAN SCOTT ENTERPRISES LIMITED
(Formerly known as Alan Scott Industries Limited)**

1. We have reviewed the accompanying quarterly Statement of unaudited Consolidated Financial Results of Alan Scott Enterprises Limited ("the Holding Company") and its Subsidiaries (the Holding Company and its subsidiaries together referred to as "the group"), for the quarter ended December 31st, 2024, together with the notes thereon ("the Statement"), attached herewith, being submitted by the Holding 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").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



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4. The Statement includes the results of the following entities:

Parent Company:

- Alan Scott Enterprises Limited (formerly known as Alan Scott Industries Limited)

Subsidiaries:

- Alan Scott Retail Limited.
- 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)

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Pravin Chandak & Associates,
Chartered Accountants.**

Firm's registration number: 116627W



**Pravin Chandak,
Partner**

Membership number: 049391

UDIN: 25049391BMJABM5376

Date: 30th January, 2025.



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

CIN: L33100MH1994PLC076732

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

Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine Months Ended December 31,2024

(Rs. In Lakhs except earning Per Share)

Sr No	Particulars	Standalone						Consolidated						
		Quarter Ended			Nine Month Ended			Quarter Ended			Nine Month Ended			Year ended
		12/31/2024	9/30/2024	12/31/2023	12/31/2024	12/31/2023	3/31/2024	12/31/2024	9/30/2024	12/31/2023	12/31/2024	12/31/2023	3/31/2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	(a) Net Sales / Income From Operations	0.00	0.00	1.65	0.00	18.14	18.14	780.66	679.19	366.31	2054.67	724.36	1150.34	
	(b)Other operating Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.11	0.00	38.28	39.41	
2	(c)Interest Income/ Other Income	191.14	2.52	7.74	195.87	16.74	22.82	185.69	0.04	7.74	186.27	16.74	0.47	
3	Total Income(a+b+c)	191.14	2.52	9.39	195.87	34.88	40.96	966.35	679.23	397.16	2240.94	779.37	1190.21	
4	Expenditure													
	(a)Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	14.65	0.00	0.00	0.00	0.00	0.00	14.65	
	(b)Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00	485.36	458.06	274.14	1365.31	581.95	915.20	
	(c)Increase/Decrease in Stock in trade And Work in Progress	0.00	0.00	0.00	0.00	16.49	3.80	-3.14	-39.33	-26.00	-82.60	-96.78	-225.08	
	(d)Employee benefit Expenses	9.12	4.80	7.20	18.79	24.98	30.64	110.36	82.58	60.38	274.49	124.83	185.29	
	(e)Depreciation And Amortisation Cost	1.04	1.03	1.51	3.09	4.50	6.01	97.38	85.41	67.13	268.93	154.13	241.48	
	(f)Finance cost	0.12	0.17	0.21	0.45	1.32	1.55	52.93	35.45	43.00	124.72	104.96	138.14	
	(g)Other Expenditure	19.79	19.24	27.11	67.99	51.68	80.68	168.53	111.95	73.47	376.07	147.70	270.20	
5	Total Expenditure(a+b+c+d+e+f+g)	30.07	25.23	36.03	90.33	98.97	137.34	911.41	734.13	492.12	2326.92	1016.79	1539.89	
6	Profit After Interest Before Exceptional Items & Tax(3-5)	161.07	-22.72	-26.64	105.55	-64.09	-96.38	54.94	-54.90	-94.96	-85.98	-237.42	-349.67	
7	(a)Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	(b)Prior Period Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Profit/Loss From Ordinary Activities Before Tax(6-7)	161.07	-22.72	-26.64	105.55	-64.09	-96.38	54.94	-54.90	-94.96	-85.98	-237.42	-349.67	
9	Tax Expenses													
	(a)Current Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	(b)Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Net Profit/Loss From Ordinary Activities After Tax(8-9)	161.07	-22.72	-26.64	105.55	-64.09	-96.38	54.94	-54.90	-94.96	-85.98	-237.42	-349.67	
11	Other Comprehensive Income													
	(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	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	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	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	0.00	0.00	
12	Total other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Total Comprehensive Income for the period	161.07	-22.72	-26.64	105.55	-64.09	-96.38	54.94	-54.90	-94.96	-85.98	-237.42	-349.67	
14	Total Comprehensive Income for the year/period attributable to													
	Owners of the Company	161.07	-22.72	-26.64	105.55	-64.09	-96.38	54.94	-54.90	-94.96	-85.98	-237.42	-349.67	
	Non controlling interest	0.00	0.00	0.00	0.00	0.00	0.00	-7.06	3.19	-11.31	-9.69	-30.12	-29.81	
15	No. Of Equity Shares(F.V. Rs.10/- per share)	36.32	36.32	33.67	36.32	33.67	33.67	36.32	36.32	33.67	36.32	33.67	33.67	
16	Basic and Diluted Earning per share before and after extraordinary items (Not Annualised)	4.44	-0.63	-0.79	2.91	-1.90	-2.86	1.51	-1.51	-2.48	-2.37	-6.16	-9.50	



Notes:

1	The above financial results were reviewed by the Audit Committee and approved by the Board of Directors on 30 th January 2025 and limited review 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 quarter ended 31st Dec, 2024 includes the result of the subsidiaries (1) Alan Scott Retail Limited (2) Alan Scott Automation & Robotics Ltd (3) Alan Scott Fusion Resonance India Ltd
4	The figures of the previous period have been re-grouped/re-arranged wherever considered necessary.
5	During the year your, company has sold part of shares in The Hostellar Hospitality Ltd. which resulted into long term capital gain of Rs 1.82 Cr which is shown under other income.
6	"Alan Scott Retail Ltd", a subsidiary company, having retail chain of 14 stores of Brand "MINISO" and 1 store of "VRX Sports Pvt. Ltd.", including 2 new Stores set up at Dehradun paltan bazar & Dehradun Rajpura Road during the quarter. The retail business of the company has achieved sales of Rs.679.24 Lakhs during this quarter against Rs.532.71 Lakhs during the previous quarter, marking a growth of 28%.
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 Six months and the company is expecting consistent growth going ahead." The company has achieved sales of Rs.100 Lakhs during this quarter against Rs.143.44 Lakhs during the previous quarter, marking as marginal reduction.

Place: Mumbai
Date:- 30/01/2025



For and on Behalf of the Board of Directors

Suresh Kumar Pukhraj Jain
Managing Director

DIN:00048463

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

CIN: L33100MH1994PLC076732

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

Statement of Un-Audited Consolidated Segment Wise Revenue, Results, Assets and Liabilities for the Quarter and Nine Months Ended December 31, 2024

(Rs.in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Nine month ended		Year Ended
	12/31/2024	9/30/2024	12/31/2023	12/31/2024	12/31/2023	3/31/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
a) Retail	682.12	535.78	360.99	1774.05	701.90	1087.46
b) Automation & Robotics	101.32	143.46	0.00	283.98	0.00	66.43
c) others	182.91	0.00	36.17	182.91	77.47	36.32
Revenue from operations	966.35	679.23	397.16	2240.94	779.37	1190.21
2 Segment Results-Profit/(Loss) before tax and Interest from each segment						
a)Retail	-27.63	-44.36	-11.62	-75.47	-29.38	-34.23
b) Automation & Robotics	1.28	47.48	0.00	35.40	0.00	-38.07
c) others	134.22	-22.55	-40.34	78.80	-103.09	-139.23
Total	107.87	-19.44	-51.96	38.73	-132.46	-211.53
Less: i) Interest	52.93	35.45	43.00	124.72	104.96	138.14
ii) other un-allocable expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
iii) un-allocable income	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit before tax	54.94	-54.90	-94.96	-85.98	-237.42	-349.67
3 Segment Assets						
a) Retail	2449.53	2302.87	1775.79	2449.53	1775.79	2236.29
b) Automation & Robotics	157.38	140.88	0.00	157.38	0.00	143.47
c) others	359.92	367.26	525.73	359.92	525.73	404.50
Total	2966.83	2811.01	2301.52	2966.83	2301.52	2784.26
4 Segment Liabilities						
a) Retail	2502.89	2278.99	1665.30	2502.89	1665.30	2145.54
b) Automation & Robotics	99.02	118.32	0.00	99.02	0.00	151.84
c) others	150.52	254.33	406.73	150.52	406.73	193.88
Total	2752.43	2651.63	2072.04	2752.43	2072.04	2491.26

Notes: Alan Scott Retail Limited takes premises on rent for its Stores. As per IND AS 116 the Company is recognizing Right to Use of Assets at Rs.1325.27 Lakhs and Lease Liability at Rs.1366.76 lakhs which are notional in nature as at 31st Dec 2024. Hence, profit and loss for the nine months ended under review includes depreciation at Rs.202.17 Lakhs and finance cost of Rs.105.27 Lakhs towards lease liability.



For and on Behalf of the Board of Directors

Suresh Kumar Pukhraj Jain
Managing Director
DIN:00048463

Place: Mumbai
Date:- 30/01/2025