

ALAN SCOTT

ENTERPRISES LIMITED
(Formerly: ALAN SCOTT INDUSTRIES LIMITED)

November 7, 2024

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 and half year ended September 30, 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, November 7, 2024, have duly approved the Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended September 30, 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 begun at 11:10 am (IST) and concluded at 12:30 pm (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 and half year ended 30th September, 2024

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

1. We have reviewed the accompanying quarterly Statement of unaudited Standalone Financial Results of Alan Scott Enterprises Limited. ("the Company") for the quarter and half year ended September 30, 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



*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 and half year ended 30th September, 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 and half year ended September 30, 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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Website : www.pravinca.com

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

Parent Company:

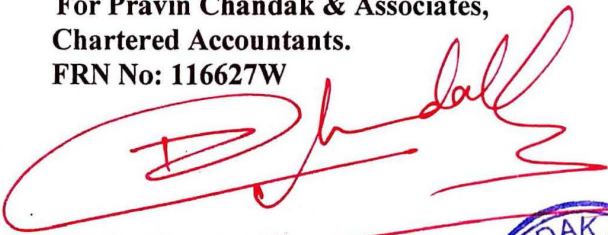
- Alan Scott Enterprises Limited (formerly known as Alan Scott Industries Limited)

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.
FRN No: 116627W**



Pravin Chandak
Partner
Membership No: 049391
UDIN: 24049391BKBNMC2156
Date: 7th November, 2024



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.
FRN No: 116627W**



**Pravin Chandak
Partner
Membership No: 049391
UDIN: 24049391BKBNMB3652
Date: 7th November, 2024**



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 Audited Standalone and Consolidated Financial Results for the Second Quarter and Half Year ended September 30,2024

(Rs. In Lakhs except earning Per Share)

Sr No	Particulars	Standalone						Consolidated								
		Quarter Ended			Half year Ended			Quarter Ended			Half year Ended			Year ended		
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024			
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited			
1	(a) Net Sales / Income From Operations	0.00	0.00	16.49	0.00	16.49	18.14	676.16	614.24	225.06	1290.40	358.04	1150.34			
	(b)Other operating Income	0.00	0.00	0.00	0.00	0.00	0.00	3.03	0.25	9.01	3.03	15.16	39.41			
2	(c)Interest Income	2.52	2.21	4.72	4.73	9.00	22.82	0.04	0.00	4.72	0.09	9.00	0.47			
3	Total Income(a+b+c)	2.52	2.21	21.22	4.73	25.49	40.96	679.23	614.49	238.79	1293.51	382.21	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	0.02	14.65			
	(b)Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00	458.06	437.93	221.04	895.99	307.81	915.20			
	(c)Increase/Decrease in Stock in trade And Work in Progress	0.00	0.00	16.49	0.00	16.49	3.80	-39.33	-40.07	-68.27	-79.40	-70.80	-225.08			
	(d)Employee benefit Expenses	4.80	4.87	7.74	9.67	17.78	30.64	82.58	81.54	40.06	164.12	64.45	185.29			
	(e)Depreciation And Amortisation Cost	1.03	1.03	1.50	2.05	2.98	6.01	85.41	86.15	47.30	171.56	87.00	241.48			
	(f)Finance cost	0.17	0.16	0.30	0.33	1.11	1.55	35.45	36.32	31.46	71.78	61.95	138.14			
	(g)Other Expenditure	19.24	28.96	13.11	48.20	24.58	80.68	111.95	98.20	42.77	210.45	74.23	270.20			
5	Total Expenditure(a+b+c+d+e+f+g)	25.23	35.02	39.15	60.25	62.94	137.34	734.13	700.08	314.34	1434.51	524.67	1539.89			
6	Profit After Interest Before Exceptional Items & Tax(3-5)	-22.72	-32.81	-17.94	-55.52	-37.45	-96.38	-54.90	-85.59	-75.55	-141.00	-142.47	-349.67			
7	(a)Exceptional Items	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			
8	Profit/Loss From Ordinary Activities Before Tax(6-7)	-22.72	-32.81	-17.94	-55.52	-37.45	-96.38	-54.90	-85.59	-75.55	-141.00	-142.47	-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)	-22.72	-32.81	-17.94	-55.52	-37.45	-96.38	-54.90	-85.59	-75.55	-141.00	-142.47	-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	-22.72	-32.81	-17.94	-55.52	-37.45	-96.38	-54.90	-85.59	-75.55	-141.00	-142.47	-349.67			
14	Total Comprehensive Income for the year/period attributable to															
	Owners of the Company	-22.72	-32.81	-17.94	-55.52	-37.45	-96.38	-58.08	-79.81	-64.15	-138.36	-123.65	-319.86			
	Non controlling interest							3.19	-5.78	-11.39	-2.63	-18.81	-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)	-0.63	-0.90	-0.53	-1.53	-1.11	-2.86	-1.60	-2.20	-2.24	-3.81	-3.67	-9.50			



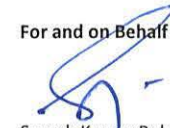
Notes:

1	The above financial results were reviewed by the Audit Committee and approved by the Board of Directors on 7th Nov 2024 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 30th Sep, 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	"Alan Scott Retail Ltd", a subsidiary company, having retail chain of 12 stores of Brand "MINISO" and 1 store of "VRX Sports Pvt. Ltd." The retail business the company has achieved sales of Rs.532.71 Lakhs during this quarter against Rs.575.03 Lakhs against previous quarter marking as marginal reduction.

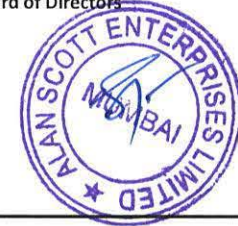
Place: Mumbai

Date:- 7/11/24

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

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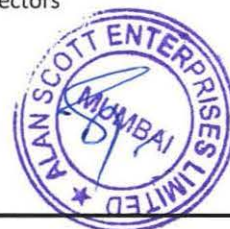
Statement of Un-Audited Consolidated Segment wise revenue, results, assets and liabilities for the Half Year ended September 30, 2024
(Rs.in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Half year ended		Year Ended
	30/09/2024 Unaudited	30/06/2024 Audited	30/09/2023 Unaudited	30/09/2024 Unaudited	30/09/2023 Unaudited	31/03/2024 Audited
1 Segment Revenue						
a) Retail	535.78	575.03	201.78	1110.85	340.91	1087.46
b) Automation & Robotics	143.46	39.46		182.66		66.43
c) others	0.00	0.00	37.02	0.00	41.29	36.32
Revenue from operations	679.23	614.49	238.79	1293.51	382.21	1190.21
2 Segment Results-Profit/(Loss) before tax and Interest from each segment						
a)Retail	-44.36	-2.99	-2.72	-47.87	-17.76	-34.23
b) Automation & Robotics	47.48	-13.40		34.07		-38.07
c) others	-22.55	-32.86	-41.39	-55.42	-62.75	-139.23
Total	-19.44	-49.26	-44.11	-69.21	-80.51	-211.53
Less: i) Interest	35.45	36.32	31.45	71.78	61.95	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	-54.90	-85.59	-75.56	-141.00	-142.47	-349.67
3 Segment Assets						
a) Retail	2302.87	2243.11	1321.50	2302.87	1321.50	2236.29
b) Automation & Robotics	140.88	174.12		140.88		143.47
c) others	367.26	312.74	270.66	367.26	270.66	404.50
Total	2811.01	2729.96	1592.17	2811.01	1592.17	2784.26
4 Segment Liabilities						
a) Retail	2278.99	2260.20	1217.58	2278.99	1217.58	2145.54
b) Automation & Robotics	118.32	249.81		118.32		151.84
c) others	254.33	6.34	228.44	254.33	228.44	193.88
Total	2651.63	2516.35	1446.02	2651.63	1446.02	2491.26

Notes: Alan Scott Retail Limited takes premises on rent for it Stores. As per IND AS 116 the Company is recognizing Right to Use of Assets at Rs.1251.73 Lakhs and Lease Liability at Rs.1351.87 lakhs which are notional in nature as at 30th Sep 2024. Hence, profit and loss for the half year under review includes depreciation at Rs.130.56 Lakhs and finance cost of Rs.68.43 Lakhs towards lease liability.

For and on Behalf of the Board of Directors

SureshKumar Pukhraj Jain
Managing Director
DIN:00048463



Place: Mumbai

Date:- 7/11/24

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

CIN: L33100MH1994PLC076732

Statement of Assets and Liabilities as at September 30, 2024

(Rs. In lakhs)

Particulars	Standalone		Consolidated	
	As on 30th September 2024	As on 31st March,2024	As on 30th September 2024	As on 31st March,2024
	Unaudited	Audited	Unaudited	Audited
I. Assets				
1 Non Current Assets				
Property, Plant and Equipment	11.38	13.43	268.96	273.66
Right of Use Asset (Leasehold Property)	0.00	0.00	1251.73	1229.71
Financial assets:				
Investment in Subsidiary	388.40	293.40	0.00	0.00
Other non current assets	25.95	17.73	339.73	266.86
Non Current Investment	153.88	88.88	153.88	88.88
Total Non current Assets	579.61	413.43	2014.30	1859.11
2 Current Assets				
Inventories	13.93	13.93	488.24	408.84
Financial Assets				
Trade Receivables	21.81	21.81	39.43	40.65
Cash and Cash Equivalents	1.42	180.47	39.11	251.12
Short Term Loans And Advances	0.06	0.06	0.06	0.06
Other Current Assets	212.90	184.11	229.87	224.47
Current Tax Assets (Net)				
Total Current Assets	250.12	400.38	796.71	925.15
Total Assets	829.72	813.81	2811.01	2784.26
II. Equity and Liabilities				
1 Equity				
Equity Share Capital	363.17	361.61	363.17	361.61
Other Equity	236.29	285.99	-158.48	-25.94
Non Controlling Interest	0.00	0.00	-45.31	-42.68
Total Equity	599.47	647.61	159.38	292.99
2 Liabilities				
(i) Non current liabilities				
Non Current Liabilites				
Financial liabilitties:				
Long Term Borrowings	61.64	4.64	662.71	497.11
Other Non current Liability	0.00	0.00	1222.38	1098.93
(ii) Current Liabilities				
(a) Financial Liabilities				
(i) Trade payables				
Dues to Micro and Small Enterprises	8.51	8.45	8.51	8.45
Dues to others	8.00	5.28	211.12	236.92
(ii) Other Current Liabilities	25.07	8.09	92.61	288.57
(iii) Short Term Borrowings	127.03	139.73	454.29	361.28
Total Current Liabilities	168.61	161.56	766.54	895.22
Total liabilities	230.25	166.20	2651.63	2491.26
Total Equity and Liabilities	829.72	813.81	2811.01	2784.26

For and on Behalf of the Board of Directors



SureshKumar
Managing Director
DIN:00048463



Place: Mumbai
Date:- 7/11/24

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

CIN: L33100MH1994PLC076732

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

		(Rs. In Lakh)			
Particulars	Standalone		Consolidated		
	For the half year ended 30.09.2024	For the year ended 31.03.2024	For the half year ended 30.09.2024	For the year ended 31.03.2024	
	Unaudited	Audited	Unaudited	Audited	
	Rs.	Rs.	Rs.	Rs.	
A) CASH FLOW FROM OPERATING ACTIVITIES :					
Net Profit/(Loss) Before Tax and Extraordinary items	-55.52	-96.38	-141.00	-349.67	
Adjustments for :					
Add: Depreciation & Amortization Expenses	2.05	6.01	171.56	241.48	
Less: Interest Received	-4.73	-22.78	0.00	-22.78	
Sundry Debit balance written off	0.00	0.55	0.00	0.00	
Add: Finance cost	0.33	1.55	71.78	58.15	
Add: Gain on termination of lease	0.00	0.00	0.00	-8.28	
	-57.88	-111.05	102.34	-81.10	
Adjustments for changes in working capital :					
(Increase)/Decrease in Inventory	0.00	16.49	-79.40	-212.39	
(Increase)/Decrease in Trade Receivables	0.00	-20.80	1.22	-39.23	
Increase/ (Decrease) in Trade Payables	2.77	-2.22	-25.74	152.38	
(Increase)/ Decrease in Other non current assets	-8.70	-4.48	-73.44	-114.35	
(Increase)/Decrease in other Current Assets	-21.40	-15.44	1.91	-173.47	
Increase/ (Decrease) in Current Liabilities	16.98	1.30	-131.81	76.47	
Less: Taxes paid	-0.47	-0.65	-0.57	-0.83	
Net Cash used in Operating Activities (A)	-67.75	-135.55	-204.35	-390.86	
B) CASH FLOW FROM INVESTING ACTIVITIES :					
Purchase/ Sale of Property, Plant & Equipment	0.00	-0.50	-36.37	-236.75	
(Increase)/ Decrease in non current investment	-65.00	0.00	-65.00	0.00	
Purchase of Investments	0.00	-68.00	0.00	-68.00	
Investment in Subsidiary	-95.00	-270.00	0.00	0.00	
Interest Received	4.73	22.78	0.00	22.78	
Dividend Received					
Net Cash from / (used in) Investing Activities (B)	-155.27	-315.72	-101.37	-281.96	
C) CASH FLOW FROM FINANCING ACTIVITIES :					
Proceeds from Issue of Shares	0.00	536.59	0.00	536.59	
Interest Paid/ Finance cost	-0.33	-1.55	-3.35	-58.15	
Payment of Lease liabilities	0.00	0.00	-161.55	-130.63	
Proceeds from short term borrowings	-12.70	93.40	93.01	313.19	
Proceeds from Non current borrowings	57.00		165.59	248.75	
Net Cash from Financing Activities (C)	43.97	628.44	93.71	909.74	
Net Increase / (Decrease) in Cash and Cash Equivalent	-179.05	177.16	-212.01	236.91	
Opening Cash and Cash Equivalents	180.47	3.30	251.12	14.21	
Closing Cash and Cash Equivalents	1.42	180.47	39.11	251.12	

For and on Behalf of the Board of Directors

Suresh Kumar Pukhraj Jain
Managing Director
DIN:00048463



Place: Mumbai
Date:- 7/11/24