

# SHALIMAR AGENCIES LIMITED

(CIN NO: L151226TG1981PLC114084)

Date: 14.11.2024

To, <b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001	To, <b>Metropolitan Stock Exchange of India Limited,</b> 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400070.	To, <b>The Calcutta Stock Exchange Limited</b> 7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal
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Sub: Outcome of Board Meeting under Regulation 29, 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 ['Listing Regulations']

Dear Sir / Madam,

Pursuant to Regulation 29, 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, We hereby wish to inform you that the Board of Directors of the Company in their meeting held on Thursday, the 14th Day of November, 2024, inter-alia, have discussed and approved Standalone and Consolidated Unaudited Financial Results and Limited Review Report of the Company for the 02<sup>nd</sup> Quarter and Half Year ended on 30th Sep, 2024.

Further on the recommendation of the Nomination and Remuneration Committee of the Company, the Board has

1. Appointed Mr . Mohan Babu Karjela (DIN: 08570948) as Chairperson and Director (additional) of the Company.

The information required pursuant to provision of Schedule III of the Listing Regulations are enclosed.

The meeting commenced at 05.30 PM and Concluded at : 07.45 PM

Thanking You

For Shalimar Agencies Limited

*K. Karjela*

Mohan Babu Karjela  
Chairperson / Director  
DIN: 08570948



Encl: a/a

**Regd off:** : Plot.No 19, SanaliSpazio, Software Unit Layout, Cyber Tower Area, Madhapur, Hyderabad, Rangareddy, Telangana, 500081.

**website:** [www.shalimaragencieslimited.com](http://www.shalimaragencieslimited.com);

**Tel:**+91- 8712226971; **Email Id:** shalimaragenciesltd@gmail.com

# SHALIMAR AGENCIES LIMITED

(CIN NO: L151226TG1981PLC114084)

Name	Mohan Babu Karjela (DIN: 08570948)
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as Chairperson and Director (additional)
Date of appointment/cessation (as applicable)	14 <sup>th</sup> Day of November, 2024
Term of Appointment	For a term of 5 years – subject to approval of members and applicable regulatory authorities
Brief Profile	<p>Mr. Mohan Babu Karjela is a visionary entrepreneur with a strong background in Electronics and Communication, having earned his Bachelor's degree from the University of Bangalore. He has successfully combined his expertise in technology with his passion for the Food and Beverage (F&amp;B) sector, carving out a niche for himself in the industry.</p> <p>Mr. Karjela made a significant mark when he secured the master development contract with Buffalo Wild Wings, a globally recognized sports bar chain. This partnership led to the launch of 8 outlets across the cities of Hyderabad and Bangalore, showcasing his ability to execute large-scale operations and create successful business ventures.</p> <p>In addition to his work with Buffalo Wild Wings, Mr. Karjela has expanded his entrepreneurial efforts into creating a diversified F&amp;B enterprise, catering to a wide range of consumer segments. His strategic investments span multiple facets of the food and beverage industry, reflecting his vision to serve all aspects of the market.</p> <p>A key strength of Mr. Karjela's approach lies in his exceptional skills in planning, development, and team building. He has played an instrumental role in assembling a strong management team to oversee the daily operations of his ventures, ensuring seamless execution and consistent growth.</p> <p>Mr. Karjela's unique blend of technical acumen and entrepreneurial spirit positions him as a leader in the F&amp;B industry, and his ongoing contributions continue to shape the sector.</p>
Disclosure of relationship between Directors	NIL
Affirmation that the Director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	The Director being appointed is not debarred from holding the office of director by virtue of any SEBI order or any other such authority

K. Mani



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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to  
The Board of Directors  
**Shalimar Agencies Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results of **SHALIMAR AGENCIES LIMITED** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 30<sup>th</sup> September, 2024 and for the period from 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 Indian Accounting Standard 34, 'Interim Financial Reporting, ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, 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

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.







### Emphasis Of Matter

We draw attention to Note 2 of the Consolidated financial results, which discloses that during the quarter on 09th August, 2024 the company has acquired Teksoft systems INC, Chicken Wild Wings Private Limited ("CWWPL"), Mirchi Wild Wings Private Limited ("MWWPL") through swap of shares. The company has allotted 6,67,11,260 equity shares on 09th August, 2024 at a price of Rs. 15/- per equity share (which includes Securities Premium of Rs. 5 per share) to the shareholders of Teksoft systems INC, CWWPL, MWWPL.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entity:

1. M/s. Mirchi Wild Wings Private Limited (Wholly owned subsidiary) which includes its following wholly owned Subsidiary:
  - a) MWW Gachibowli Private Limited (wholly owned subsidiary of Mirchi Wild Wings Private Limited)
2. M/s. Chicken Wild Wings Private Limited (Wholly Owned Subsidiary)
3. M/s. Teksoft Systems Inc (Wholly Owned Subsidiary, U.S.A)

Based on our review conducted and procedures performed as stated 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.

The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

Three Wholly owned subsidiaries, whose interim Ind AS financial results and other financial information reflect total assets of Rs. 9,502.20 lakhs as at 30<sup>th</sup> September 2024 and total revenue of Rs. 1,787.71 lakhs and Rs. 1,787.71 lakhs, total net profit







**JMT** CHARTERED ACCOUNTANTS  
& associates

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Andheri (East), Mumbai - 400 069. • Tel.: 91 - 22 - 2684 8347 / 2682 2238  
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after tax of Rs. 80.44 lakhs and Rs. 80.44 lakhs and total comprehensive income of Rs. 78.72 lakhs and Rs. 78.72 lakhs for the quarter ended 30<sup>th</sup> September 2024 and for the period from 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, as considered in the consolidated Financial Results.

The interim financial results of the Subsidiaries have been reviewed by their respective auditors whose reports have been furnished to us, and we have conducted our review to the extent of material transactions and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of their auditors.

*Our conclusion on the Statement is not modified in respect of these matters.*

For JMT & Associates.  
Chartered Accountants  
FRN: 104167W



Vijaya Pratap. M  
Partner  
Membership No. 213766  
UDIN: 24213766BKIEFY9259

Place: Mumbai  
Date: 14-11-2024

# SHALIMAR AGENCIES LIMITED

Regd Off. : Plot no.19, Sanali Spazio, Software unit Layout, Cyber Tower Area, Madhapur, Hyderabad, Telangana, India, 500081

CIN: L72100TG1981PLC114084

## Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September, 2024

Particulars	Quarter Ended			Half year Ended		Year Ended
	30.9.2024	30.6.2024	30.09.2023	30.9.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Income</b>						
Revenue from operations	1,798.28			1,798.28		
Other income	27.39			27.39		
<b>Total Income</b>	<b>1,825.67</b>	-	-	<b>1,825.67</b>	-	-
<b>Expenses</b>						
Cost of materials consumed	169.51			169.51		
Purchase of Stock-in-Trade	43.13			43.13		
Changes in inventories of Finished goods, WIP and Stock-in-Trade	(67.90)			(67.90)		
Employee benefit expense	1,016.59			1,016.59		
Finance cost	97.77			97.77		
Depreciation and amortisation expense	86.51			86.51		
Other Expenses	385.40			385.40		
<b>Total Expenses</b>	<b>1,731.01</b>	-	-	<b>1,731.01</b>	-	-
<b>Profit/(Loss) Before Exceptional Item</b>	<b>94.66</b>	-	-	<b>94.66</b>	-	-
Exceptional Item						
<b>Profit/(loss) before tax and other comprehensive income</b>	<b>94.66</b>	-	-	<b>94.66</b>	-	-
<b>Tax expenses</b>						
Current tax	17.26			17.26		
Deferred tax	(6.25)			(6.25)		
<b>Net Profit/(loss) for the period</b>	<b>83.65</b>	-	-	<b>83.65</b>	-	-
<b>Other comprehensive income</b>						
A (i) Items that will not be reclassified to profit or loss in subsequent period						
Exchange differences on translation of foreign operations	(1.72)			(1.72)		
(ii) Income tax relating to items that will not be reclassified to profit or loss						
B (i) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
<b>Total comprehensive income for the year</b>	<b>81.93</b>	-	-	<b>81.93</b>	-	-
Paid up equity share capital - Face value of Rs.10 each	6,971.23			6,971.23		
Other Equity						
<b>Earnings Per Share (EPS)</b>						
(EPS for the quarter is not annualised)						
-Basic (Amount in Rs.)	0.20	-	-	0.37	-	-
-Diluted (Amount in Rs.)	0.20	-	-	0.37	-	-

**Notes :**

- The Unaudited Consolidated Financial Results for the Quarter ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.09.2024. The Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The Consolidated Financial Results were reviewed by the statutory auditors and limited review report was given thereon.
- During the quarter the company has acquired Teksoft systems INC, Chicken Wild Wings Private Limited ("CWWPL"), Mirchi Wild Wings Private Limited ("MWWPL") through swap of shares. The company has allotted 6,67,11,260 equity shares on 09th August, 2024 at a price of Rs. 15/- per equity share (which includes Securities Premium of Rs. 5 per share) to the shareholders of Teksoft systems INC, CWWPL, MWWPL.
- Being the first quarter of consolidation, comparative figures of previous periods are not given.
- In accordance with Ind AS 108 - Operating Segments, the Company has disclosed the segment information of its two operating segments - Software and IT services, Food and Restaurant services at consolidated level.
- The results are also available on the website of the Company [www.shalimaragencieslimited.com](http://www.shalimaragencieslimited.com)

*K. Karjela*



For Shalimar Agencies Limited  
MOHAN BABU KARJELA  
Chairperson / Director  
DIN: 08570948

Place: Hyderabad  
Date: 14-09-2024

**SHALIMAR AGENCIES LIMITED**

Regd. Off. : Plot no.19, Sanali Spazio, Software unit Layout, Cyber Tower Area, Madhapur, Hyderabad, Telangana, India, 500081

CIN: L72100TG1981PLC114084

Consolidate Segment Reporting

(Rs. in Lakhs)

PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED 31.03.2024 (AUDITED)
	30.09.2024 (UNAUDITED)	30.06.2024 (UNAUDITED)	30.09.2023 (UNAUDITED)	30.09.2024 (UNAUDITED)	30.09.2023 (UNAUDITED)	
<b>1. Segment Revenue</b>						
a. Software and IT services	1,317.48	-	-	1,317.48	-	-
b. Food and Restaurant Services	480.80	-	-	480.80	-	-
<b>Total</b>	<b>1,798.28</b>	<b>-</b>	<b>-</b>	<b>1,798.28</b>	<b>-</b>	<b>-</b>
Less: Inter Segment Revenue						
<b>Net Sales/ Income From Operations</b>	<b>1,798.28</b>	<b>-</b>	<b>-</b>	<b>1,798.28</b>	<b>-</b>	<b>-</b>
<b>2. Segment Profits ( Before tax &amp; Interest From Each Segment)</b>						
a. Software and IT services	118.44	-	-	118.44	-	-
b. Food and Restaurant Services	73.98	-	-	73.98	-	-
<b>Total</b>	<b>192.42</b>	<b>-</b>	<b>-</b>	<b>192.42</b>	<b>-</b>	<b>-</b>
Less:						
i. Interest	97.76	-	-	97.76	-	-
ii. Other Un-allocable expenses net off						
iii. Un-allocable Income						
<b>Total Profit Before Tax</b>	<b>94.66</b>	<b>-</b>	<b>-</b>	<b>94.66</b>	<b>-</b>	<b>-</b>
<b>3. Capital Employed</b>						
<b>Segment Assets</b>						
a. Software and IT services	6,600.12	-	-	6,600.12	-	-
b. Food and Restaurant Services	13,267.84	-	-	13,267.84	-	-
	19,867.96	-	-	19,867.96	-	-
<b>Segment liabilities</b>						
a. Software and IT services	907.46	-	-	907.46	-	-
b. Food and Restaurant Services	2,038.70	-	-	2,038.70	-	-
	2,946.16	-	-	2,946.16	-	-
<b>Total</b>	<b>16,921.80</b>	<b>-</b>	<b>-</b>	<b>16,921.80</b>	<b>-</b>	<b>-</b>

Note: Being first Quarter of consolidation no comparative figures are given for segment reporting.

*K. Mani*





# SHALIMAR AGENCIES LIMITED

Regd Off. : Plot no.19, Sanali Spazio, Software unit Layout, Cyber Tower Area, Madhapur, Hyderabad, Telangana, India,  
500081

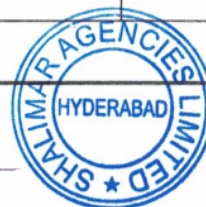
CIN: L72100TG1981PLC114084

## Statement of Unaudited Consolidated Assets and Liabilities as on September 30, 2024

	(Rs. in Lakhs)
Particulars	As at
	30.09.2024
<b>ASSETS</b>	
<b>1 Non-Current Assets:</b>	
(a) Property, Plant and Equipment	2,379.88
(b) Capital Work-in-progress	140.98
(c) Goodwill	9,914.58
(d) Financial Assets:	
(i) Investments	
(ii) Other Financial Assets	
(e) Other Non Current Assets	1,490.79
(f) Deferred Tax Asset (Net)	311.75
<b>Total of Non-current assets</b>	<b>14,237.98</b>
<b>2 Current Assets:</b>	
(a) Inventories	307.06
(b) Financial Assets:	
(i) Trade Receivables	2,266.79
(ii) Cash and Cash Equivalents	474.84
(iii) Loans and Advances	1,641.48
(c) Other Current Assets	939.81
<b>Total of current assets</b>	<b>5,629.98</b>
<b>Total of Assets</b>	<b>19,867.96</b>
<b>EQUITY AND LIABILITIES</b>	
<b>1 Shareholder Funds</b>	
(a) Equity Share Capital	6,971.23
(b) Other Equity	3,398.12
<b>Total of Equity</b>	<b>10,369.35</b>
<b>2 Share application money pending allotment</b>	
<b>Liabilities</b>	
<b>3 Non-Current Liabilities</b>	
(a) Financial Liabilities:	
(i) Borrowings	4,391.96
(1a) Lease Liability	2,101.04
(b) Provisions	
(c) Deferred Tax Liabilities (Net)	59.46
<b>Total of Non-current liabilities</b>	<b>6,552.46</b>
<b>4 Current Liabilities</b>	
(a) Financial Liabilities:	
(i) Trade Payables	457.36
(ii) Borrowings	1,060.53
(b) Other Current Liabilities	1,284.62
(c) Provisions	76.45
(d) Current tax Liabilities (Net)	67.19
<b>Total of Current liabilities</b>	<b>2,946.15</b>
<b>Total of Equity and Liabilities</b>	<b>19,867.96</b>

Note : Being first quarter of consolidation, comparative figures are not given.

*K. Mani*



# SHALIMAR AGENCIES LIMITED

Regd Off. : Plot no.19, Sanali Spazio, Software unit Layout, Cyber Tower Area, Madhapur, Hyderabad, Telangana, India,  
500081

CIN: L72100TG1981PLC114084

## Unaudited Consolidated Cash Flow Statement For Half Year Ended 30th September, 2024

Particulars	Period Ended 30-09-2024
	(Rs in Lakhs.)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>	
Net profit before taxation, and extraordinary items	94.66
Adjustments for:	
Interest	97.77
Depreciation	86.51
Extraordinary Item	
Comprehensive income for the year	
Operating Profit before working capital changes	278.94
Adjustments for:	
Increase/ (decrease) in trade payables	457.36
Increase/ (decrease) in other financial liabilities	1,060.53
Increase/ (decrease) in other current liabilities	1,361.07
Decrease / (increase) in advance	
Decrease / (increase) in other receivables	- 1,641.48
Decrease / (increase) in trade receivables	- 2,266.79
Decrease / (increase) in Inventory	- 307.06
Decrease / (increase) in Other current asset	- 939.81
Cash generated from operations	1,997.24
Direct taxes paid (net of refunds)	284.34
Cash flow before extraordinary items	2,281.58
Extraordinary items	
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2,281.58</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>	
Purchase of Fixed Assets	- 2,379.88
Capital work in progress	- 140.98
Purchase of investment	- 9,914.58
Preliminary Expenses	
Proceeds from other financial assets	
Proceeds to Advances	
Investment in Non-Current Investments	- 1,490.79
Net Cash Used In Investing Activities	13,926.23
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>	
Interest paid	- 97.77
Long Term Liabilities	6,493.00
Loans taken	
Lease Payments	
Long Term Provisions	
Proceeds from share capital	10,287.42
Share application money	
Dividend paid	
Net Cash Flow From Financing Activities	16,682.65
<b>NET INCREASE\ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>474.84</b>
Cash and Cash equivalents ( Opening Balance)	
Cash and Cash equivalents ( Closing Balance)	474.84
Unencashed Dividends in bank accounts	
<b>Total Cash and Bank Balances</b>	<b>474.84</b>

**Note:**

Being first quarter of consolidation all the assets were considered as cash outflows and liabilities were considered as cash inflows.

*K. Madh*





Independent Auditor's Review Report on the Quarterly Unaudited Standalone  
Financial Results of the Company Pursuant to the Regulation 33 of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to  
The Board of Directors  
Shalimar Agencies Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **SHALIMAR AGENCIES LIMITED** (the "Company") for the quarter ended 30<sup>th</sup> September, 2024 and for the period from 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 (the "Statement") 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 (the "Listing Regulations").

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 Indian Accounting Standard 34, 'Interim Financial Reporting, (Ind AS 34,)' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a report on the Statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.







**JMT** CHARTERED ACCOUNTANTS  
& associates

304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Rly. Stn.  
Andheri (East), Mumbai - 400 069. • Tel.: 91 - 22 - 2684 8347 / 2682 2238  
Telefax : 2682 2238 Website: [www.jmta.co.in](http://www.jmta.co.in) • E-mail: [contact@jmta.co.in](mailto:contact@jmta.co.in)

Based on our review conducted as 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 Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement!.

For JMT & Associates.  
Chartered Accountants  
FRN: 104167W



Vijaya Pratap. M  
Partner  
Membership No. 213766  
UDIN: 24213766BKIEFVX2670

Place: Mumbai  
Date: 14-11-2024

## SHALIMAR AGENCIES LIMITED

Regd Off. : Plot no.19, Sanali Spazio, Software unit Layout, Cyber Tower Area, Madhapur, Hyderabad, Telangana, India, 500081

CIN: L72100TG1981PLC114084

### Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2024

Particulars	(Rs. in Lakhs)					
	Quarter Ended			Half Year Ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
<b>Income</b>						
Revenue from operations	10.58	-	-	10.58	-	
Other income	-	-	-	-	-	
<b>Total Income</b>	10.58	-	-	10.58	-	-
<b>Expenses</b>						
Cost of materials consumed	-	-	-	-	-	
Purchase of Stock-in-Trade	-	-	-	-	-	
Changes in inventories of Finished goods, WIP and Stock-in-Trade	-	-	-	-	-	
Employee benefit expense	-	-	-	-	-	
Finance cost	-	-	-	-	-	-
Depreciation and amortisation expense	0.11	0.11	0.11	0.22	0.22	0.44
Other Expenses	5.78	1.40	0.11	7.18	0.13	4.75
<b>Total Expenses</b>	5.89	1.51	0.22	7.40	0.35	5.20
<b>Profit/(loss) before tax and other comprehensive income</b>	4.69	(1.51)	(0.22)	3.18	(0.35)	(5.20)
<b>Tax expenses</b>						
Current tax						
Deferred tax	(0.02)	(0.01)	(0.01)	(0.03)	(0.11)	(0.05)
<b>Net Profit/(loss) for the period</b>	4.71	(1.50)	(0.21)	3.21	(0.24)	(5.15)
<b>Other comprehensive income</b>						
A (i) Items that will not be reclassified to profit or loss in subsequent period	-	-				-
Re-measured gains on defined benefit plans						
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-				-
B (i) Items that will be reclassified to profit or loss	-	-				-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-				-
<b>Total comprehensive income for the year</b>	4.71	(1.50)	(0.21)	3.21	(0.24)	(5.15)
Paid up equity share capital - Face value of Rs.10 each	6,971.23	300.10	300.10	6,971.23	300.10	300.10
Other Equity						
<b>Earnings Per Share (EPS)</b>						
(EPS for the quarter is not annualised)						
-Basic (Amount in Rs.)	0.01	(0.05)	(0.007)	0.01	(0.008)	(0.17)
-Diluted (Amount in Rs.)	0.01	(0.05)	(0.007)	0.01	(0.008)	(0.17)

**Notes :**

- The Unaudited Standalone Financial Results for the Quarter ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14-09-2024. The Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. The Standalone Financial Results were reviewed by the statutory auditors and limited review report was given thereon.
- During the quarter the company has acquired Teksoft systems INC, Chicken Wild Wings Private Limited ("CWWPL"), Mirchi Wild Wings Private Limited ("MWWPL") through swap of shares. The company has allotted 6,67,11,260 equity shares on 09th August, 2024 at a price of Rs. 15/- per equity share (which includes Securities Premium of Rs. 5 per share) to the shareholders of Teksoft systems INC, CWWPL, MWWPL.
- In accordance with Ind AS 108 - Operating Segments, the Company has disclosed the segment information at consolidated level and accordingly no separate disclosure on segment information is given at standalone financial results level.
- Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
- The results are also available on the website of the Company [www.shalimaragencieslimited.com](http://www.shalimaragencieslimited.com)

*K. M. Karjela*

For Shalimar Agencies Limited  
MOHAN BABU KARJELA  
Chairperson / Director  
DIN: 08570948



Place: Hyderabad

Date: 14-09-2024

## SHALIMAR AGENCIES LIMITED

Regd Off. : Plot no.19, Sanali Spazio, Software unit Layout, Cyber Tower Area, Madhapur, Hyderabad,  
Telangana, India, 500081

CIN: L72100TG1981PLC114084

### Statement of Unaudited Standalone Assets and Liabilities as on September 30, 2024

Particulars	(Rs. in Lakhs)	
	As at	As at
	30.09.2024 (Unaudited)	31.03.2024 (Audited)
<b>ASSETS</b>		
<b>1 Non-Current Assets:</b>		
(a) Property, Plant and Equipment	1.55	1.77
(b) Capital Work-in-progress		
(c) Goodwill		
(d) Financial Assets:		
(i) Investments	10,006.69	
(ii) Other Financial Assets		
(e) Other Non Current Assets		
(f) Deferred Tax Asset (Net)	0.16	0.14
<b>Total of Non-current assets</b>	<b>10,008.40</b>	<b>1.91</b>
<b>2 Current Assets:</b>		
(a) Inventories		
(b) Financial Assets:		
(i) Trade Receivables	10.58	
(ii) Cash and Cash Equivalents	54.99	58.39
(iii) Loans and Advances	344.30	344.30
(c) Other Current Assets	5.34	5.34
<b>Total of current assets</b>	<b>415.22</b>	<b>408.03</b>
<b>Total of Assets</b>	<b>10,423.62</b>	<b>409.94</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholder Funds</b>		
(a) Equity Share Capital	6,971.24	300.10
(b) Other Equity	3,319.39	(19.38)
<b>Total of Equity</b>	<b>10,290.63</b>	<b>280.73</b>
<b>2 Share application money pending allotment</b>		
<b>Liabilities</b>		
<b>3 Non-Current Liabilities</b>		
(a) Financial Liabilities:		
(i) Borrowings		
(ia) Lease Liabilities		
(b) Provisions		
(c) Deferred Tax Liabilities (Net)		
<b>Total of Non-current liabilities</b>	-	-
<b>4 Current Liabilities</b>		
(a) Financial Liabilities:		
(i) Trade Payables		
(ii) Borrowings		
(b) Other Current Liabilities	131.99	129.21
(c) Provisions	1.00	
<b>Total of Current liabilities</b>	<b>132.99</b>	<b>129.21</b>
<b>Total of Equity and Liabilities</b>	<b>10,423.62</b>	<b>409.94</b>

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# SHALIMAR AGENCIES LIMITED

Regd Off. : Plot no.19, Sanali Spazio, Software unit Layout, Cyber Tower Area, Madhapur, Hyderabad, Telangana, India, 500081

CIN: L72100TG1981PLC114084

## Unaudited Standalone Cash Flow Statement For Half year Ended 30th September, 2024

Particulars	Period Ended 30-09-2024	Year Ended 31-03-2024
	(Rs in Lakhs.)	(Rs in Lakhs.)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net profit before taxation, and extraordinary items	3.18	(5.20)
Adjustments for:		
Interest		
Depreciation	0.22	0.44
Comprehensive income for the year	-	-
Operating Profit before working capital changes		
Adjustments for:	3.40	(4.76)
Increase / (decrease) in trade payables		
Increase / (decrease) in other financial liabilities		
Increase / (decrease) in other current liabilities	3.78	4.62
Decrease / (increase) in advance		
Decrease / (increase) in other receivables		
Decrease / (increase) in trade receivables	(10.58)	
Decrease / (increase) in Inventory		
Decrease / (increase) in Other Current Assets		
Cash generated from operations	(3.40)	(0.14)
Direct taxes paid (net of refunds)	-	-
Cash flow before extraordinary items	(3.40)	(0.14)
Extraordinary items	-	-
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(3.40)</b>	<b>(0.14)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets		
Capital work in progress		
Sale of Assets		
Proceeds from other financial assets		
Proceeds from Loan		
Proceeds to Advances		
Investment in Non-Current Investments	(10,006.69)	
Net Cash Used In Investing Activities	(10,006.69)	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Interest paid		
Lease Payments		
Long Term Liabilities		
Loans taken		
Long Term Provisions		
Long Term Loans and Other Financial Assets		
Dividend paid		
Further Issue of Equity Share Capital incl. Premium	10,006.69	
Net Cash Flow From Financing Activities	10,006.69	-
<b>NET INCREASE \ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(3.40)</b>	<b>(0.14)</b>
Cash and Cash equivalents ( Opening Balance)	58.39	58.53
Cash and Cash equivalents ( Closing Balance)	54.99	58.39
Unencashed Dividends in bank accounts		
<b>Total Cash and Bank Balances</b>	<b>54.99</b>	<b>58.39</b>

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