

ADD-SHOP E-RETAIL LIMITED

CIN: L51109GJ2013PLC076482

Registered office: B-304, Imperial Heights, 150 Ft. Ring Road, Rajkot – 360 005, Gujarat (INDIA)

Tel. No.: 0281-2363023

Date: 25th October, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai –400 001.

Dear Sir / Madam,

Subject: Submission of Unaudited Financial Results for the Quarter and half year ended on 30th September, 2024 along with Limited Review Report

Ref: Security Id: ASRL / Code: 541865

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter and half year ended on 30th September, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You

For, Add-Shop E-Retail Limited

Dineshbhai B. Pandya
Managing Director
DIN: 06647303

ADD-SHOP E-RETAIL LIMITED
CIN - L51109GJ2013PLC076482

B-304 IMPERIAL HEIGHT, 150FT RING ROAD
RAJKOT, GUJARAT, INDIA 360005

Statement of Assets & Liabilities for the quarter ended on September 30, 2024

(Amount in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.9.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. ASSETS						
Non-Current Assets						
(1) (a) Property, Plant and Equipment and Intangible Assets						
(i) Property, Plant and Equipment	605.43	616.61	629.40	605.43	629.40	608.83
(ii) Intangible Assets	1.65	1.68	1.03	1.65	1.03	1.03
(iii) Capital Work-in-Progress	-	-	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-	-	-
(b) Non-Current Investments	-	-	-	-	-	-
(c) Deferred Tax Assets (Net)	-	-	-	-	-	-
(d) Long-term Loans and Advances	24.11	29.81	41.97	24.11	41.97	29.81
(e) Other Non-Current Assets	83.13	83.13	82.88	83.13	82.88	582.88
2 Current Assets						
(a) Current Investments	-	-	-	-	-	-
(b) Inventories	3,127.04	2,694.92	3,305.95	3,127.04	3,305.95	2,578.99
(c) Trade Receivables	10,328.04	11,328.19	4,888.09	10,328.04	4,888.09	8,586.08
(d) Cash and Cash Equivalents	74.31	88.79	119.44	74.31	119.44	114.91
(e) Short-Term Loans and Advances	22.40	23.30	26.05	22.40	26.05	24.75
(f) Other Current Assets	64.60	84.53	4,550.45	64.60	4,550.45	68.13
	-	-	-	-	-	-
Total Assets	14,330.71	14,950.95	13,645.26	14,330.71	13,645.26	12,595.41
II. EQUITY AND LIABILITIES						
(1) Shareholder's Funds						
(a) Share Capital	2,831.30	2,831.30	2,831.30	2,831.30	2,831.30	2,831.30
(b) Reserves and Surplus	8,375.74	8,287.27	8,618.56	8,375.74	8,618.56	8,172.07
(c) Money received against Share Warrants	-	-	-	-	-	-
(2) Share Application Money Pending Allotment	-	-	-	-	-	-
(3) Non-Current Liabilities						
(a) Long-Term Borrowings	90.77	51.78	86.82	90.77	86.82	57.32
(b) Deferred Tax Liabilities (Net)	29.74	29.09	25.11	29.74	25.11	28.56
(c) Other Long Term Liabilities	-	-	-	-	-	-
(d) Long-Term Provisions	-	-	-	-	-	-
(4) Current Liabilities						
(a) Short-Term Borrowings	1,140.68	1,099.10	1,095.40	1,140.68	1,095.40	1,220.07
(b) Trade Payables						
(A) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
(B) Total outstanding dues Other Than micro enterprises and small enterprises	1,645.73	2,488.24	37.90	1,645.73	37.90	171.62
(c) Other Current Liabilities	63.05	40.46	15.39	63.05	15.39	23.54
(d) Short-Term Provisions	153.70	123.72	934.79	153.70	934.79	90.93
Total Equity and Liabilities	14,330.71	14,950.95	13,645.26	14,330.71	13,645.26	12,595.41

Place: Rajkot
Date : 25/10/2024

DINESHBHAI B PANDYA
Managing Director
DIN - 06647303

ADD-SHOP E-RETAIL LIMITED
CIN - L51109GJ2013PLC076482

B-304 IMPERIAL HEIGHT, 150FT RING ROAD
RAJKOT, GUJARAT, INDIA 360005

Statement of Profit & Loss for the quarter ended on September 30, 2024

(Amount in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.9.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	3,120.16	4,036.12	4,036.58	7,156.28	8,768.70	20,306.29
II Other Income	-	-	-	-	-	-
III Total Income (I+II)	3,120.16	4,036.12	4,036.58	7,156.28	8,768.70	20,306.29
IV EXPENSES:						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	2,667.54	3,359.34	3,146.66	6,026.88	7,230.39	17,195.47
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	(432.12)	(115.93)	71.02	(548.05)	(498.87)	228.10
Employee Benefits Expenses	75.84	47.96	44.61	123.80	95.75	251.24
Finance costs	30.34	35.09	24.33	65.43	46.95	102.17
Depreciation and amortization expenses	13.36	13.80	13.43	27.16	26.74	50.44
Other Expenses	646.09	535.69	422.80	1,181.78	849.20	1,872.61
Total expenses (IV)	3,001.05	3,875.95	3,722.85	6,877.00	7,750.15	19,700.03
V Profit/(Loss) before exceptional items and tax	119.11	160.17	313.74	279.28	1,018.55	606.26
VI Exceptional Items	-	-	-	-	-	-
VII Profit before extraordinary items and tax	119.11	160.17	313.74	279.28	1,018.55	606.26
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax	119.11	160.17	313.74	279.28	1,018.55	606.26
X Tax expense: -						
(1) Current Tax	29.98	44.45	77.99	74.43	254.43	99.27
(2) Short/Excess Provision for previous year	-	-	-	-	-	185.90
(3) Deferred Tax	0.66	0.53	0.98	1.18	1.93	5.38
XI Profit/(Loss) for the period from continuing operation	88.47	115.20	234.78	203.67	762.19	315.71
XII Profit/(Loss) for discontinued operation	-	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-	-	-
XV Profit/(Loss) for the period	88.47	115.20	234.78	203.67	762.19	315.71
XVI Earnings per equity share:						
(1) Basic	0.31	0.41	0.83	0.72	2.69	1.12
(2) Diluted	0.31	0.41	0.83	0.72	2.69	1.12

Place: Rajkot
Date : 25/10/2024

DINESHBHAI B PANDYA
Managing Director
DIN - 06647303

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Cash Flow Statement for the period ended on 30/09/2024

(Amount in Lakhs)

Particulars	Amount in Lakhs		Amount in Lakhs	
	30.09.2024		30.09.2023	
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		279.28		1,018.55
Add Back: -				
Depreciation	27.16		26.74	
Deferred Revenue Expenditure	-		-	
Loss on sale of Assets	-		-	
Interest expense	65.43		46.95	
Others if any	-	92.58	-	73.69
Deduct: -				
Interest income	-		-	
Profit on sale of Assets	-		-	
Others if any	-	-	-	-
Operating profit before working capital changes		371.86		1,092.24
Adjustments for:				
Decrease/(Increase) in Receivables	(1,741.96)		4,119.83	
Decrease/(Increase) in Inventories	(548.05)		(498.87)	
Increase/(Decrease) in Payables	1,474.11	(815.90)	(3,522.23)	98.73
Cash generated from operations		(444.04)		1,190.97
Income Tax Adjustment		(11.66)		(25.70)
Cash flow before extraordinary item		(455.70)		1,165.27
Proceeds from extraordinary item		-		-
Net Cash flow from Operating activities		(455.70)		1,165.27
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(24.38)		(8.26)	
Sale of Fixed Assets	-		-	
Increase in Long & Short Term Advances & Investment	-		-	
Increase in other Current & NON Current Assets	511.33		(2,123.56)	
Interest income	-		-	
Net Cash used in Investing activities		486.95		(2,131.82)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of share capital	-		-	
Proceeds from Long term Borrowings	33.45		8.31	
Proceeds from Short term Borrowings	(39.88)		1,081.28	
Subsidy	-		-	
Interest paid	(65.43)		(46.95)	
Net Cash used in financing activities		(71.86)		1,042.65
Net increase in cash & Cash Equivalents		(40.60)		76.10
Cash and Cash equivalents as at	31.03.2024	114.91	31.03.2023	43.34
Cash and Cash equivalents as at	30.9.2024	74.31	30.09.2023	119.44

Place: Rajkot
Date : 25/10/2024

DINESHBHAI B PANDYA
Managing Director
DIN - 06647303

Notes to Accounts

1. Number of Investors complaints received, disposed of and lying unresolved as on 30.09.2024: 0
2. The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 25th October, 2024.
3. Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
4. The Company does not have any subsidiary company.
5. Beginning April 1, 2017, the Company has, for the first time adopted IND AS with transition date of April 1, 2016 and accordingly the above audited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
6. As the Company is having only one segment i.e trading of organic fertilizers, animal food supplement and ayurveic products, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.
7. There was no adjustment in the profit & loss for Q2 (F.Y. 2024-25) under IND AS.

Independent Auditor's Limited Review Report on Unaudited Quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
ADD-SHOP E-RETAIL LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **ADD-SHOP E-RETAIL LIMITED** ('the Company') for the quarter ended **30th September, 2024** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our responsibility is to issue a report on the financial statement based on our review.

This Statement, which is the responsibility of the Company's Management and approved by the 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, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 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 is limited

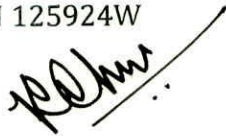


primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the act read with relevant rules issued there under and other recognized accounting practice and policies 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. Further provide that the Company has been served by Interim order cum show cause notice Under Sections 11(1), 11(4), 11(4A), 11B (1) and 11B (2) of the Securities and Exchange Board of India Act, 1992 read with Rule 4 (1) of the SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules, 1995.

Thanking you

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W



CA Kishorsinh M Chauhan
Partner

Membership No. 118326

Date: 25/10/2024

Place: Rajkot

UDIN: 24118326BKHTWP8413