

**ALAN SCOTT**  
ENTERPRISES LIMITED  
(FORMERLY ALAN SCOTT INDUSTRIES LIMITED)

07<sup>th</sup> November, 2023

The Manager,  
Corporate Relationship Dept.  
BSE Ltd.  
Dalal Street,  
Mumbai 400 001

Dear Sir,

Ref: Company Scrip ID/Code: ALANSCOTT/539115  
Sub: Standalone and Consolidated Unaudited Financial Results for the quarter ended  
30/09/2023

As required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its Meeting held today, 07<sup>th</sup> November, 2023, has considered and approved the unaudited financial results (both on standalone and consolidated) for the second quarter and six months' period ended on 30<sup>th</sup> September, 2023.

A copy each of the standalone and consolidated unaudited financial results of the Company along with copy of Limited Review Report, issued by the Statutory Auditors, are enclosed.

The meeting of the Board of Directors had commenced at 3.00 p.m. and concluded at 5.45 p.m.

Please take the above information on your record.

Thanking you,

Yours faithfully,

For Alan Scott Enterprises Limited →  
(Formerly Alan Scott Industries Limited)

  
SURESH P. JAIN  
(Managing Director)  
DIN: 00048463



Encl:a/a.



*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, 2023**

**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 and half year ended September 30, 2023, 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.

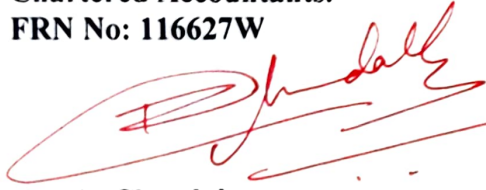


403, 4th Floor & 702/703, 7th Floor,  
New Swapnalok CHS Ltd.,  
Natakwala Lane, Borivali (West),  
Mumbai - 400 092. Tel : 2801 6119  
Email : [info@pravinca.com](mailto:info@pravinca.com)  
Website : [www.pravinca.com](http://www.pravinca.com)

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, to be read along with Note Number 5 of the results for the quarter ended on 30<sup>th</sup> September, 2023.

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

**FRN No: 116627W**



**Pravin Chandak  
Partner**

**Membership No: 049391**

**UDIN: 23049391BGROZB8614**

**Date: 7<sup>th</sup> November, 2023**





*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, 2023**

**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, 2023, 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.



403, 4th Floor & 702/703, 7th Floor,  
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Website : [www.pravinca.com](http://www.pravinca.com)

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

Parent Company:

- Alan Scott Enterprises Limited (formerly known as Alan Scott Industriess 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, to be read along with Note Number 5 of the results for the quarter ended on 30<sup>th</sup> September, 2023.

**For Pravin Chandak & Associates,  
Chartered Accountants.  
FRN No: 116627W**



**Pravin Chandak  
Partner  
Membership No: 049391  
UDIN: 23049391BGROZC3334  
Date: 7th November, 2023**

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

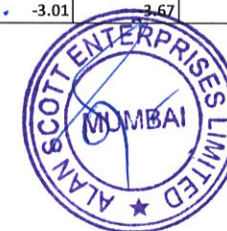
CIN: L33100MH1994PLC076732

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

## Statement of Un-Audited Standalone and Consolidated Financial Results for the Second Quarter and Half Year ended September 30,2023

(Rs. In Lakhs except earning Per Share)

Sr No	Particulars	Standalone						Consolidated						
		Quarter Ended			Half year Ended			Quarter Ended			Half year Ended			Year ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	(a) Net Sales / Income From Operations	16.49	0.00	3.80	16.49	9.01	37.06	225.06	132.98	126.45	358.04	215.54	521.93	
	(b) Other operating Income	0.00	0.00	0.00	0.00	0.00	0.00	9.01	6.15	-0.05	15.16	0.00	0.00	
2	(c) Interest Income	4.72	4.28	0.00	9.00	0.35	16.07	4.72	4.28	4.74	9.00	5.09	19.97	
3	<b>Total Income(a+b+c)</b>	<b>21.22</b>	<b>4.28</b>	<b>3.80</b>	<b>25.49</b>	<b>9.36</b>	<b>53.13</b>	<b>238.79</b>	<b>143.41</b>	<b>131.14</b>	<b>382.21</b>	<b>220.63</b>	<b>541.89</b>	
4	<b>Expenditure</b>													
	(a) Cost of Material Consumed	0.00	0.00	-0.05	0.00	22.29	23.07	0.00	0.02	-0.05	0.02	22.29	23.07	
	(b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00	221.04	86.78	120.71	307.81	184.05	439.21	
	(c) Increase/Decrease in Stock in trade And Work in Progress	16.49	0.00	2.03	16.49	-18.11	1.60	-68.27	-2.54	-45.74	-70.80	-86.18	-146.84	
	(d) Employee benefit Expenses	7.74	10.03	23.10	17.78	51.19	74.33	40.06	24.39	32.31	64.45	65.31	111.37	
	(e) Depreciation And Amortisation Cost	1.50	1.48	2.12	2.98	4.01	8.31	47.30	39.70	17.98	87.00	35.22	107.70	
	(f) Finance cost	0.30	0.81	0.31	1.11	0.60	2.10	31.46	30.50	7.79	61.95	16.08	62.48	
	(g) Other Expenditure	13.11	11.47	12.28	24.58	28.84	47.35	42.77	31.46	53.09	74.23	82.96	138.11	
5	<b>Total Expenditure(a+b+c+d+e+f+g)</b>	<b>39.15</b>	<b>23.79</b>	<b>39.80</b>	<b>62.94</b>	<b>88.82</b>	<b>156.76</b>	<b>314.34</b>	<b>210.31</b>	<b>186.08</b>	<b>524.67</b>	<b>319.74</b>	<b>735.10</b>	
6	<b>Profit After Interest Before Exceptional Items &amp; Tax(3-5)</b>	<b>-17.94</b>	<b>-19.51</b>	<b>-36.00</b>	<b>-37.45</b>	<b>-79.46</b>	<b>-103.62</b>	<b>-75.55</b>	<b>-66.90</b>	<b>-54.95</b>	<b>-142.47</b>	<b>-99.11</b>	<b>-193.20</b>	
7	(a) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	-14.42	
	(b) Prior Period Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	
8	<b>Profit/Loss From Ordinary Activities Before Tax(6-7)</b>	<b>-17.94</b>	<b>-19.51</b>	<b>-36.00</b>	<b>-37.45</b>	<b>-79.46</b>	<b>-103.62</b>	<b>-75.55</b>	<b>-66.90</b>	<b>-54.95</b>	<b>-142.47</b>	<b>-99.11</b>	<b>-207.62</b>	
9	<b>Tax Expenses</b>													
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	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	0.00	0.00	0.00	0.00	
10	<b>Net Profit/Loss From Ordinary Activities After Tax(8-9)</b>	<b>-17.94</b>	<b>-19.51</b>	<b>-36.00</b>	<b>-37.45</b>	<b>-79.46</b>	<b>-103.62</b>	<b>-75.55</b>	<b>-66.90</b>	<b>-54.95</b>	<b>-142.47</b>	<b>-99.11</b>	<b>-207.62</b>	
11	<b>Other Comprehensive Income</b>													
	(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	<b>Total other Comprehensive Income for the period</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
13	<b>Total Comprehensive Income for the period</b>	<b>-17.94</b>	<b>-19.51</b>	<b>-36.00</b>	<b>-37.45</b>	<b>-79.46</b>	<b>-103.62</b>	<b>-75.55</b>	<b>-66.90</b>	<b>-54.95</b>	<b>-142.47</b>	<b>-99.11</b>	<b>-207.62</b>	
14	<b>Total Comprehensive Income for the year/period attributable to</b>													
	Owners of the Company	-17.94	-19.51	-36.00	-37.45	-79.46	-103.62	-64.15	-57.47	-50.77	-123.65	-95.04	-188.74	
	Non controlling interest							-11.39	-9.42	-3.52	-18.81	-4.39	-18.88	
15	<b>No. Of Equity Shares(F.V. Rs.10/- per share)</b>	<b>33.67</b>	<b>33.67</b>	<b>18.25</b>	<b>33.67</b>	<b>18.25</b>	<b>18.25</b>	<b>33.67</b>	<b>33.67</b>	<b>18.25</b>	<b>33.67</b>	<b>18.25</b>	<b>18.25</b>	
16	<b>Basic and Diluted Earning per share before and after extraordinary items (Not Annualised)</b>	<b>-0.53</b>	<b>-0.58</b>	<b>-1.97</b>	<b>-1.11</b>	<b>-4.35</b>	<b>-5.68</b>	<b>-2.24</b>	<b>-1.71</b>	<b>-3.01</b>	<b>-3.67</b>	<b>-5.21</b>	<b>-10.34</b>	



**Notes:**

1 The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors on 07-11-2023 and limited review of the same has been carried out by the statutory auditors of the Company. 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). The Consolidated result for the half year ended 30th September, 2023 includes the result of the subsidiaries. The figures of the previous period have been re-grouped / re-arranged wherever considered necessary.

2 During the half year, Alan Scott Retail Ltd., a material subsidiary of the company, reported a loss of Rs.77.76 lakhs. The Company provided for depreciation for Rs.83.91 lakhs. The Company had 8 Miniso Stores and 1 Xtep Store as of 30th September, 2023.

3 The Company had raised Rs.182.53 lakhs during the second quarter on 21-07-2023 by issuing 18,25,377 Equity Shares of Rs.10/- (Face value) each at a premium of Rs.20/- per share on right issue basis. (The right issue was proposed in Q1, but it was exercised in July, Q2). Out of the Issue price of Rs. 30, only Rs 10 is called up out of which Rs. 3.5 is paid up against Rs. 10 Face value i.e. partly paid up and Rs. 6.5 is received against Rs. 20 Securities premium. Further, out of the total proceeds raised, a sum of Rs. 99.99 Lakhs has been advanced to Alan Scott Retail Limited which will be adjusted toward share application money pending completion formalities; A sum of Rs. 7 Lakhs has been advanced to Alan Scott Fusion Resonance Ltd (earlier known Alan Scott Nanoveu India Limited) which will be adjusted toward share application money pending completion formalities, Rs 22.2 Lakhs were Right issue expenses, A sum of Rs. 33 Lakhs has been utilised for repayment of borrowings and Balance of Rs. 20.34 Lakhs have been utilised for general corporate purposes.

4 During the quarter under review, the company has closed its operation of health and hygiene line which was started on pilot basis in the year 2021



For and on Behalf of the Board of Directors

Suresh Kumar Pukhraj Jain  
Managing Director

DIN:00048463

Place: Mumbai

Date: 7/11/2023

## 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 Second Quarter and Half ended September 30, 2023

Particulars	Consolidated			
	Quarter Ended		Half year ended	Year Ended
	30-09-2023	30-06-2023	30-09-2023	31-03-2023
	Unaudited	Unaudited	Unaudited	Audited
<b>1 Segment Revenue</b>				
a)Retail	201.78	139.13	340.91	484.86
b) others	37.02	4.28	41.29	57.03
<b>Revenue from operations</b>	<b>238.79</b>	<b>143.41</b>	<b>382.21</b>	<b>541.89</b>
<b>2 Segment Results-Profit/(Loss) before tax and Interest from each segment</b>				
a)Retail	-2.72	-15.04	-17.76	-17.96
b) others	-41.39	-21.36	-62.75	-127.18
<b>Total</b>	<b>-44.11</b>	<b>-36.40</b>	<b>-80.51</b>	<b>-145.14</b>
Less: i) Interest	31.45	30.50	61.95	62.48
ii) other un-allocable expenditure net off	0.00	0.00	0.00	0.00
iii) un-allocable income	0.00	0.00	0.00	0.00
<b>Total Profit before tax</b>	<b>-75.56</b>	<b>-66.90</b>	<b>-142.47</b>	<b>-207.62</b>
<b>3 Segment Assets</b>				
a)Retail	1321.50	910.91	1321.50	800.49
b) others	270.66	325.63	270.66	238.03
<b>Total</b>	<b>1592.17</b>	<b>1236.54</b>	<b>1592.17</b>	<b>1038.52</b>
<b>4 Segment Liabilities</b>				
a)Retail	1217.58	1009.14	1217.58	854.88
b) others	228.44	164.83	228.44	77.56
<b>Total</b>	<b>1446.02</b>	<b>1173.97</b>	<b>1446.02</b>	<b>932.44</b>

**Notes:** One of the Subsidiary, viz., Alan Scott Retail Limited acquires premises on rent to operate its Stores. As per IND AS 116 the Company is recognizing Right to Use of Assets at Rs.639.39 Lakhs and Lease Liability at Rs.678.79 Lakhs which are notional in nature as at 30th September, 2023. Hence, profit and loss for the half year ended under review includes depreciation at Rs. 65.76 Lakhs and finance cost of Rs.33.62 Lakhs towards lease liability.



For and on Behalf of The Board of Directors

Suresh Kumar Pukhraj Jain  
Managing Director  
DIN: 00048463

Place: Mumbai  
Date: 7/11/2023



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

CIN: L33100MH1994PLC076732

## Statement of Assets and Liabilities as at September 30, 2023

(Rs. In lakhs)

Particulars	Standalone		Consolidated	
	As on 30th September 2023	As on 31st March,2023	As on 30th September 2023	As on 31st March,2023
	Unaudited	Audited	Unaudited	Audited
<b>I. Assets</b>				
<b>1 Non Current Assets</b>				
Property, Plant and Equipment	16.46	18.94	166.64	98.85
Right of Use Asset (Leasehold Property)	0.00	0.00	639.39	502.31
Financial assets:	0.00		0.00	0.00
Investment in Subsidiary	23.40	23.40	0.00	0.00
Other non current assets	18.50	12.60	174.35	153.34
<b>Total Non current Assets</b>	<b>58.35</b>	<b>54.94</b>	<b>980.39</b>	<b>754.50</b>
<b>2 Current Assets</b>				
Inventories	13.93	30.42	267.23	196.45
Financial Assets		0.00	0.00	
Trade Receivables	19.87	1.01	25.78	1.42
Current Investments	40.88	20.88	40.88	20.88
Cash and Cash Equivalents	36.79	3.30	83.33	14.21
Short Term Loans And Advances	0.06	0.06	0.67	0.06
Other Current Assets	356.54	168.67	193.90	51.00
Current Tax Assets (Net)				-
<b>Total Current Assets</b>	<b>468.06</b>	<b>224.34</b>	<b>611.78</b>	<b>284.01</b>
<b>Total Assets</b>	<b>526.42</b>	<b>279.28</b>	<b>1592.17</b>	<b>1038.52</b>
<b>II. Equity and Liabilities</b>				
<b>1 Equity</b>				
Equity Share Capital	246.43	182.54	246.43	182.54
Other Equity	106.06	24.85	-68.59	-63.59
Non Controlling Interest			-31.69	-12.87
<b>Total Equity</b>	<b>352.48</b>	<b>207.39</b>	<b>146.15</b>	<b>106.08</b>
<b>2 Liabilities</b>				
<b>(i) Non current liabilities</b>				
Non Current Liabilites				
Financial liabilites:				
Long Term Borrowings	11.01	8.96	298.18	183.93
Other Non current Liability			593.34	433.31
<b>(ii) Current Liabilities</b>				0.00
(a) Financial Liabilities				0.00
(i) Trade payables	12.29	16.40	131.26	93.00
(ii) Other Current Liabilities	7.40	4.51	133.07	109.68
(iii) Short Term Borrowings	143.23	42.02	290.16	112.53
<b>Total Current Liabilities</b>	<b>162.92</b>	<b>62.92</b>	<b>554.50</b>	<b>315.20</b>
<b>Total liabilities</b>	<b>173.93</b>	<b>71.89</b>	<b>1446.02</b>	<b>932.44</b>
<b>Total Equity and Liabilities</b>	<b>526.42</b>	<b>279.28</b>	<b>1592.17</b>	<b>1038.52</b>

For and on Behalf of the Board of Directors



Suresh Kumar Pukhraj Jain  
Managing Director  
DIN:00048463



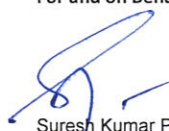
Place: Mumbai  
Date : 7/11/2023

**ALAN SCOTT ENTERPRISES LIMITED (formerly known as Alan Scott Industries Limited)**  
**CIN: L33100MH1994PLC076732**  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2023**

(Rs. In Lakh)

Particulars	Standalone		Consolidated	
	For the half year ended 30.09.2023	For the year ended 31.03.2023	For the half year ended 30.09.2023	For the year ended 31.03.2023
	Unaudited	Audited	Unaudited	Audited
	Rs.	Rs.	Rs.	Rs.
<b>A) CASH FLOW FROM OPERATING ACTIVITIES :</b>				
Net Profit/(Loss) Before Tax and Extraordinary items	-37.45	-103.62	-142.47	-207.62
<b>Adjustments for :</b>				
Add: Depreciation & Amortization Expenses	2.98	8.31	87.00	107.70
Less: Interest Received	-9.00	-16.01	-9.00	-0.06
Add: Finance cost	1.11	2.10	61.95	62.48
	<b>-42.35</b>	<b>-109.23</b>	<b>-2.51</b>	<b>-37.51</b>
<b>Adjustments for changes in working capital :</b>				
(Increase)/Decrease in Inventory	16.49	-12.70	-70.78	-161.14
(Increase)/Decrease in Trade Receivables	-18.86	-0.86	-24.36	-0.91
Increase/ (Decrease) in Trade Payables	-4.11	16.40	38.27	38.54
(Increase)/ Decrease in non current investment				
(Increase)/ Decrease in Other non current assets	-5.90	-0.28	-21.01	-109.19
(Increase)/Decrease in other Current Assets	-187.88	-51.29	-142.90	-3.15
Increase/ (Decrease) in Current Liabilities	2.89	-16.93	23.40	105.58
(Decrease)/ Increase in Short Term Loans & Advances			-0.61	
Net Cash used in Operating Activities (A)	<b>-239.70</b>	<b>-174.89</b>	<b>-200.50</b>	<b>-167.78</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES :</b>				
Purchase/ Sale of Property, Plant & Equipment	-0.50	-5.11	-89.02	-72.70
Right of use asset			-202.85	-375.69
Purchase of Current Investments	-20.00		-20.00	
Net Gain on sale of Current Investment				
Investment in Subsidiary	0.00	-14.90		
Transaction charges on shares				
Investment in Bank deposits having maturity more than 12 months				100.00
Dividend Received				
Net Cash from / (used in) Investing Activities (B)	<b>-20.50</b>	<b>-20.01</b>	<b>-311.87</b>	<b>-348.39</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES :</b>				
Proceeds from Issue of Shares	182.54		182.54	5.10
Interest Received	9.00	16.01	9.00	0.06
Interest Paid/ Finance cost	-1.11	-2.10	-61.95	-62.48
Payment of Lease Rent				
Increase/Decrease in short term borrowings(liabilities)	101.22	42.02	177.63	112.53
Proceeds from Non current borrowings / Liabilities	2.05	-4.02	274.28	427.83
Net Cash from Financing Activities (C)	<b>293.69</b>	<b>51.91</b>	<b>581.49</b>	<b>483.04</b>
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	33.49	-142.99	69.12	-33.12
Opening Cash and Cash Equivalents	3.30	146.29	14.21	47.33
Closing Cash and Cash Equivalents	<b>36.79</b>	<b>3.30</b>	<b>83.33</b>	<b>14.21</b>

For and on Behalf of the Board of Directors



Suresh Kumar Pukhraj Jain  
Managing Director  
DIN:00048463



Place: Mumbai  
Date: 7/11/2023