



"TRINITY PLAZA", 3RD FLOOR,
84/1A, TOPSIA ROAD (SOUTH)
KOLKATA - 700 046, INDIA
PHONE : (033) 4055 6800 / 2285 1079 & 81
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E-MAIL : asutosh@asutosh.co.in
CIN : L51109WB1981PLC034037

Date: 2nd November, 2024

The Secretary
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Dear Sir,

Please find enclosed the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2024 which was considered and approved by the Board of Directors at their meeting held today, i.e. 2nd November, 2024, along with the Limited Review Report issued thereon by the Statutory Auditors of the Company, in terms with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015.

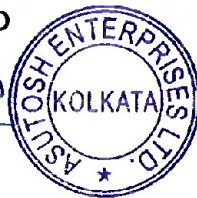
The Board Meeting commenced at 11:30 A.M. and concluded at 12:15 P.M.

The above is for your information and records.

Thanking you.

Yours Faithfully,

FOR ASUTOSH ENTERPRISES LIMITED



[V.N. AGARWAL]
DIRECTOR

ENCL: AS ABOVE

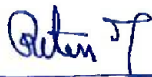


**TO BOARD OF DIRECTORS
ASUTOSH ENTERPRISES LIMITED
TRINITY PLAZA, 3RD FLOOR,
84/1A, TOPSIA ROAD (SOUTH)
KOLKATA - 700046.**

Limited Review Report on the Unaudited Financial Results of the Company for the Quarter and Half year ended on 30th September' 2024, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

1. We have reviewed the accompanying statement of Unaudited Financial Results of **ASUTOSH ENTERPRISES LIMITED** (the "Company") for the quarter and half year ended 30th September, 2024 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements bases on our review.
2. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with the applicable Indian Accounting Standards(Ind-AS) and other recognized accounting practices 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, an amended including the manner in which it is to disclosed, or that it contains any material misstatement.

**FOR S. GHOSE & CO LLP
CHARTERED ACCOUNTANTS
FRN : 302184E /E300007**


02/11/2024

**[C.A. RITEN DEY]
DESIGNATED PARTNER
MEMBERSHIP NO.:051078**

UDIN NO.: 24051078BKDIPC6117

**PLACE: KOLKATA
DATE : 02.11.2024**



ASUTOSH ENTERPRISES LIMITED

CIN: L51109WB1981PLC034037

TRINITY PLAZA, 3RD FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046

EMAIL - asutosh@asutosh.co.in PHONE NO. - 40556800

Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024

Rs. In Lakhs

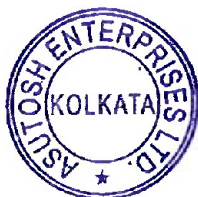
Sl.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other Income	386.80	-	381.33	386.80	381.33	763.22
	Total Revenue	386.80	-	381.33	386.80	381.33	763.22
2	Expenses						
	a) Cost of raw materials & components consumed	-	-	-	-	-	-
	b) Change in inventories of finished goods & work-in-progress	-	-	-	-	-	-
	c) Employee benefits expense	0.45	0.45	0.45	0.90	0.90	1.80
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other expenses	0.75	6.12	0.21	6.87	4.27	6.27
	Total Expenses	1.20	6.57	0.66	7.77	5.17	8.07
3	Profit / (Loss) before exceptional items & tax (1-3)	385.60	(6.57)	380.67	379.03	376.16	755.15
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (4-5)	385.60	(6.57)	380.67	379.03	376.16	755.15
6	Tax expense						
	- Current tax	105.50	-	105.00	105.50	105.00	226.00
	- Tax for Earlier Year	0.97	-	-	0.97	-	-
	Net Tax Expenses/(benefits)	106.47	-	105.00	106.47	105.00	226.00
7	Net Profit / (Loss) after tax (6-7)	279.13	(6.57)	275.67	272.56	271.16	529.15
8	Other comprehensive income	-	-	-	-	-	-
9	Total comprehensive income	279.13	(6.57)	275.67	272.56	271.16	529.15
10	Paid up equity share capital (Face value Rs. 10/- each)	224.10	224.10	224.10	224.10	224.10	224.10
11	Other Equity	-	-	-	-	-	1,761.32
12	Earnings per share						
	- Basic and Diluted (not annualised) (Rs.)	12.46	(0.29)	12.30	12.16	12.10	23.61



ASUTOSH ENTERPRISES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Sl.	Particulars	As at 30.09.2024	As at 31.03.2024
		Unaudited	Audited
I.	ASSETS		
	Non-Current Assets		
	(a) Financial Assets		
	(i) Investments	1,889.10	1,889.10
	(ii) Other Financial Assets	0.05	0.05
	Total - Non-Current Assets	1,889.15	1,889.15
	Current Assets		
	(a) Financial Assets		
	(i) Cash and Cash Equivalents	386.72	47.36
	(b) Current Tax Assets	306.55	311.91
	(c) Other Current Assets	7.06	6.31
	Total - Current Assets	700.33	365.59
	TOTAL - ASSETS	2,589.48	2,254.74
II.	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	224.10	224.10
	(b) Other Equity	2,033.88	1,761.32
	Total - Equity	2,257.98	1,985.42
	Liabilities		
	Current Liabilities		
	(a) Other Current Liabilities	331.50	269.32
	Total - Liabilities	331.50	269.32
	TOTAL - EQUITY AND LIABILITIES	2,589.48	2,254.74



ASUTOSH ENTERPRISES LIMITED
STATEMENT OF CASH FLOWS

(Rs. in Lakhs)

Sl.	Particulars	For the half year ended 30.09.2024	For the half year ended 30.09.2023
		Unaudited	Unaudited
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before tax	379.03	376.16
	<u>Adjustment for :</u>		
	Dividend Received	(386.80)	(381.33)
	Operating Profit/(Loss) before Working Capital Changes	(7.77)	(5.17)
	Movements in Working Capital:		
	Increase/(Decrease) in Other Current Liabilities	(44.28)	104.45
	(Increase)/Decrease in Other Current Assets	4.61	(376.78)
	Cash generated from/(used in) Operation	(47.44)	(277.50)
	Direct Tax Paid	-	(105.00)
	Net Cash from Operating Activities (A)	(47.44)	(382.50)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Dividend Received	386.80	381.33
	Net Cash from Investing Activities (B)	386.80	381.33
C.	CASH FLOW FROM FINANCING ACTIVITIES (C)		
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	339.36	(1.17)
	Cash and Cash Equivalent at the beginning of the period	47.36	2.03
	Cash and Cash Equivalent at the end of the period	386.72	0.86
	Balances with Banks		
	- Current Account	386.52	0.50
	Cash in Hand	0.20	0.36
		386.72	0.86

Notes:

1. The above Financial Results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 02, 2024. The limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations 2015 has been completed by the Company's Statutory Auditors.
2. Previous period/year figures have been regrouped/rearranged wherever necessary.

PLACE: KOLKATA
DATE: NOVEMBER 02, 2024



FOR AND ON BEHALF OF BOARD OF DIRECTORS

Uragawa

DIRECTOR

