



Aditya Consumer Marketing Limited

CIN : L52190BR2002PLC009872
An ISO 9001:2015 Certified Company
a BSE Listed Company

Go! SUPER MARKET

Patna

- Bandar Bagicha
- S K Puri
- Kankar Bagh
- Ashiana Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

Go! Salon

For Ladies

Patna

- Bandar Bagicha
- S K Puri
- Kankar Bagh
- Ashiana Nagar
- Patna City
- Rajendra Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

For Gents

Patna

- Bandar Bagicha
- S K Puri
- Ashiana Nagar
- Patna City
- Rajendra Nagar

Muzaffarpur

- Mithanpura

Go! Banquet & Conference Hall

Patna

- Bandar Bagicha

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

Yo!China

Patna

- Bandar Bagicha
- Ashiana Nagar
- Patna City
- Kankar Bagh

Gaya

- Gaya College Road

Darbhanga

- Above Aditya Vision Gm Road, Near Income Tax Office

Muzaffarpur

- Mithanpura



- S K Puri
- Kadam Kuan

Go! Biryani & Street Food

- S K Puri

Date: 03rd November, 2023

**BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Streets
Mumbai-400001**

Scrip Code: 540146

Sub.- Outcome of Board Meeting and Submission of Unaudited Financial Results for the Half Year Ended 30th September, 2023.

Dear Sir(s),

In Compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company in its meeting held on 03rd November, 2023 has considered and approved the Unaudited Financial Results for the half year ended 30th September, 2023.

A copy of the Unaudited Financial Results along with Limited Review Report is annexed for your reference.

The meeting of the Board of Directors Commenced at 01.45 PM and Concluded at 02:10 PM.

This is for your information and record.

Thanking You.

For Aditya Consumer Marketing Limited

Hridaya
Narayan
Tiwari

Digitally signed by
Hridaya Narayan Tiwari
Date: 2023.11.03
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**Hridaya Narayan Tiwari
(Company Secretary)**

ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872
FINANCIAL RESULTS FOR THE YEAR ENDED

(Amount in INR Cr.)

Particulars	Half Year Ended Results on		Year Ended Results	
	30.09.2023	30.09.2022	31.03.2023	31.03.2022
I Revenue from operations	46.35	50.89	96.86	87.46
II Other income	0.84	0.89	0.84	0.15
III Total revenue (I+II)	47.19	51.78	97.70	87.61
IV Expenses				
(a) Cost of materials consumed				
(b) Purchases of stock-in-trade	28.39	35.38	67.68	61.22
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.53	-1.02	-1.23	-1.24
(d) Employee benefits expense	7.64	7.09	13.52	10.66
(e) Finance costs	0.39	0.37	0.77	0.87
(f) Depreciation and amortisation expense	1.21	1.00	2.27	1.94
(g) Operating & Other expenses	8.82	8.63	13.12	13.96
Total expenses	46.98	51.45	96.13	87.41
V Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	0.21	0.33	1.57	0.20
VI Exceptional Items				
VII Profit / (Loss) before extraordinary items and tax (V ± VI)	0.21	0.33	1.57	0.20
VIII Extraordinary items				
IX Profit / (Loss) before tax (VII ± VIII)	0.21	0.33	1.57	0.20
X Tax expense:				
(a) Current Tax	0.13	0.08	0.45	0.09
(b) Deferred tax	-0.08	-0.03	-0.10	-0.04
	0.05	0.05	0.35	0.05
XI Profit/(Loss) from continuing operations (IX ± X)	0.16	0.28	1.22	0.15
XII Profit / (Loss) from discontinuing operations	-	-	-	-
XIII Tax expense of discontinuing operations				
XIV Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-
XV Profit / (Loss) for the Period (XI ± XIV)	0.16	0.28	1.22	0.15
XVI i. Earnings per share (before extraordinary items)				
(a) Basic	0.11	0.19	0.83	0.10
(b) Diluted	0.11	0.19	0.83	0.10
ii. Earnings per share (after extraordinary items)				
(a) Basic	0.11	0.19	0.84	0.10
(b) Diluted	0.11	0.19	0.84	0.10

For ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872

Yashovardhan Sinha
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Date: 2023.11.03 14:06:44 +05'30'

Anil Kumar Singh
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Date: 2023.11.03 14:08:12 +05'30'

Yashovardhan Sinha
(Managing Director)
DIN - 01636599

Anil Kumar Singh
(Chief Financial Officer)

Place : Patna
Date: 03.11.2023

ADITYA CONSUMER MARKETING LIMITED
CIN - L52190BR2002PLC009872
FINANCIAL RESULTS FOR THE YEAR ENDED

(Amount in INR Cr.)

Standalone Statement of Assets and Liabilities		As on	
		30.09.2023	31.03.2023
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	14.63	14.63
	(b) Reserves and surplus	13.14	12.98
	(c) Money received against share warrants		
2	Share application money pending allotment		
3	Non-current liabilities		
	(a) Long-term Borrowings	0.29	0.38
	(b) Deferred tax liabilities (net)	0.51	0.59
	(c) Other long-term liabilities		
	(d) Long-term provisions	0.36	0.72
4	Current liabilities		
	(a) Short-term borrowings	7.70	9.36
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises: and		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	7.18	6.64
	(c) Other current liabilities	1.46	1.14
	(d) Short-term provisions	0.13	0.45
	TOTAL	45.40	46.89
II	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments	18.74	19.62
	(i) Tangible assets		
	(ii) Intangible assets		
	(iii) Capital work-in-progress		
	(iv) Intangible assets under development		
	(v) Fixed assets held for Sale		
	(b) Non-current investments		
	(c) Deferred tax assets (net)		
	(d) Long-term loans and advances		
	(e) Other non-current assets		
2	Current assets		
	(a) Current investments		
	(b) Inventories	13.94	14.47
	(c) Trade receivables	0.57	0.32
	(d) Cash and cash equivalents	8.69	8.86
	(e) Short-term loans and advances	3.15	3.01
	(f) Other current assets	0.31	0.61
	TOTAL	45.40	46.89

For Aditya Consumer Marketing Limited
CIN-L52190BR2002PLC009872

Yashovardhan Sinha

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Anil Kumar Singh

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Anil Kumar Singh
Date: 2023.11.03
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Yashovardhan Sinha
(Managing Director)

Anil Kumar Singh
(Chief Financial Officer)

Place : Patna
Date : 03.11.2023

DIN - 01636599

Aditya Consumer Marketing Limited
Cash Flow Statement for the period ending

(Amount in INR Cr.)

	30.09.2023	31.03.2023
Cash flows from operating activities		
Profit before taxation	0.21	1.57
Adjustments for:		
Depreciation	1.21	2.27
Investment income	-0.81	-0.28
Interest expense	0.39	0.77
IPO Issue Expenses W/off		
Profit / (Loss) on the sale of property, plant & equipment	-0.03	-0.06
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-0.09	5.95
(Increase) / Decrease in inventories	0.53	-1.23
Increase / (Decrease) in trade payables	0.86	0.52
Cash generated from operations	2.27	9.51
Income taxes paid	-0.45	-0.10
Net cash from operating activities	1.82	9.41
Cash flows from investing activities		
Business acquisitions, net of cash acquired		
Purchase of property, plant and equipment	-0.33	-3.59
Proceeds from sale of equipment	0.03	0.02
Long Term Investment in Mutual Funds		
Investment income	0.81	0.28
Net cash used in investing activities	0.51	-3.29
Cash flows from financing activities		
Proceeds from issue of share capital including Premium		
Post Employee Benefit	-0.36	0.73
Finance Cost	-0.39	-0.76
Proceeds/(Payment) of short-term borrowings	-1.66	1.91
Proceeds/(Payment) of long-term borrowings	-0.09	-0.62
Net cash used in financing activities	-2.50	1.26
Net increase in cash and cash equivalents	-0.17	7.38
Cash and cash equivalents at beginning of period	8.86	1.48
Cash and cash equivalents at end of period	8.69	8.86

For Aditya Consumer Marketing Limited
L52190BR2002PLC009872

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Yashovardhan Sinha
(Managing Director)

Anil Kumar Singh
Digitally signed by Anil Kumar Singh
Date: 2023.11.03 14:09:00 +05'30'

Anil Kumar Singh
(Chief Financial Officer)

Place- Patna

Date- 03.11.2023

01636599

ADITYA CONSUMER MARKETING LIMITED
CIN-L52190BR2002PLC009872
SEGMENTAL RESULTS FOR THE YEAR ENDED

		(Amount in Cr.)			
		Half Year Ended Results on		Year Ended Results	
Particulars		30.09.2023	30.09.2022	31.03.2023	31.03.2022
1	Segment Revenue				
(net sale/income from each segment should be disclosed)					
1	SALON	2.75	2.85	5.73	4.60
2	FOOD & BEVERAGES	11.29	12.38	23.71	18.79
3	RETAIL STORE	32.31	35.66	67.42	64.07
Total segment revenue		46.35	50.89	96.86	87.46
Less: Inter segment revenue					
Revenue from operations		46.35	50.89	96.86	87.46
2	Segment Result				
Profit (+) / Loss (-) before tax and interest from each segment					
1	SALON	0.03	0.04	0.14	0.05
2	FOOD & BEVERAGES	0.15	0.17	0.57	0.23
3	RETAIL STORE	0.42	0.49	1.63	0.79
Total Profit before tax		0.60	0.70	2.34	1.07
i. Finance cost		0.39	0.37	0.77	0.87
ii. Other unallocable expenditure net off unallocable income					
Profit before tax		0.21	0.33	1.57	0.20
3	(Segment Asset - Segment Liabilities)				
Segment Asset					
1	SALON	4.69	4.56	4.91	4.58
2	FOOD & BEVERAGES	5.62	5.47	5.89	5.49
3	RETAIL STORE	8.43	8.21	8.82	8.24
Total Segment Assets		18.74	18.24	19.62	18.31
Un-allocable Assets					
Net Segment Assets		18.74	18.24	19.62	18.31
4	Segment Liabilities				
Segment Liabilities					
1	SALON	8.63	8.64	8.91	8.16
2	FOOD & BEVERAGES	10.44	10.46	10.78	9.87
3	RETAIL STORE	26.33	26.39	27.20	24.89
Total Segment Liabilities		45.40	45.49	46.89	42.92
Un-allocable Liabilities					
Net Segment Liabilities		45.40	45.49	46.89	42.92

For Aditya Consumer Marketing Limited
CIN-L52190BR2002PLC009872

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<p>Digitally signed by Yashovardhan Sinha Date: 2023.11.03 14:07:55 +05'30'</p> <p>Yashovardhan Sinha (Managing Director) DIN-01636599</p>	<p>Digitally signed by Anil Kumar Singh Date: 2023.11.03 14:09:22 +05'30'</p> <p>Anil Kumar Singh (Chief Financial Officer)</p>
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Place-Patna
Date- 03.11.2023

LIMITED REVIEW REPORT

Review Report to
Board of Directors
Aditya Consumer Marketing Limited

We have reviewed the accompanying statement of unaudited financial results of M/s Aditya Consumer Marketing Limited for the half year ended September 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of the Board of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours Faithfully

For Nirmal & Associates.
Chartered Accountants



CA Nishant Maitin: Partner
Firm Registration No. 002523C
Membership No. 079995 of 2000
UDIN: 23079995BGTYRT9574



At Patna
On 03rd November, 2023