



# 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



## TAKE-AWAY-EXPRESS

- S K Puri
- Kadam Kuan

## **Go** Biryani & Street Food

- S K Puri

**Date:- May 24, 2024**

**To  
BSE Limited  
Phiroze Jeejeebhoy  
Towers Dalal Street,  
Mumbai-400 001**

**SCRIP Code: 540146**

**Sub:- Outcome of Board Meeting held on Friday, May 24, 2024 and submission of Standalone Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2024**

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 today i.e. Friday, 24<sup>th</sup> May, 2024 has considered and approved the Standalone Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2024 and Audited Financial Statements of the Company for the financial year ended 31<sup>st</sup> March, 2024.

A copy of the aforesaid Audited Financial Results along with Auditors Report with an unmodified opinion is annexed for your reference.

The meeting of the Board of Directors commenced at 01:30 PM and concluded at 01:50 PM.

This is for your information and record.

Thanking you

Yours faithfully

**For Aditya Consumer Marketing Limited**

**Hridaya Narayan Tiwari  
Company Secretary**

**Encl: as above**

**Aditya Consumer Marketing Limited**

CIN: L52190BR2002PLC009872

**FINANCIAL RESULTS FOR THE YEAR ENDED**

(Amount in Crore)

Standalone Statement of Assets and Liabilities		As at	
		31.03.2024	31.03.2023
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	14.63	14.63
	(b) Reserves and surplus	9.89	12.98
<b>2</b>	<b>Share application money pending allotment</b>		-
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	-	0.38
	(b) Deferred Tax Liabilities (net)	0.49	0.59
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	0.08	0.72
<b>4</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	6.30	9.36
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises & small enterprises	-	-
	(ii) total outstanding dues of other than micro enterprises & small enterprises	7.45	6.64
	(c) Other current liabilities	1.13	1.14
	(d) Short-term provisions	-	0.45
	<b>TOTAL</b>	<b>39.97</b>	<b>46.89</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment and Intangible assets		
	(i) Property, Plant and Equipment	14.01	19.62
	(b) Non-current investments		-
	(c) Deferred Tax Assets (net)	-	-
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	-	-
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	13.08	14.47
	(c) Trade receivables	0.61	0.32
	(d) Cash and cash equivalents	9.35	8.86
	(e) Short-term loans and advances	2.37	3.01
	(f) Other current assets	0.55	0.61
	<b>TOTAL</b>	<b>39.97</b>	<b>46.89</b>

For ADITYA CONSUMER MARKETING LIMITED  
CIN: L52190BR2002PLC009872

Yashovardhan Sinha  
(Managing Director)  
DIN: 01636599

Anil Kumar Singh  
(Chief Financial Officer)

Place: Patna  
Date: 24.05.2024

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

(Amount in Crore)

	Particulars	Half-Year Ended Results on			Year Ended results	
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
1	Revenue from operations	47.01	46.35	45.97	93.36	96.86
2	Other income	-0.23	0.84	-0.05	0.61	0.84
3	<b>Total Income (1+2)</b>	<b>46.78</b>	<b>47.19</b>	<b>45.92</b>	<b>93.97</b>	<b>97.70</b>
4	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	30.83	28.39	32.30	59.22	67.68
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.85	0.53	-0.21	1.38	-1.23
	(d) Employee benefits expense	7.60	7.64	6.43	15.24	13.52
	(e) Finance costs	0.39	0.39	0.40	0.78	0.77
	(f) Depreciation and amortisation expense	1.06	1.21	1.27	2.27	2.27
	(g) Operating & Other expenses	9.44	8.82	4.49	18.26	13.12
	<b>Total expenses</b>	<b>50.17</b>	<b>46.98</b>	<b>44.68</b>	<b>97.15</b>	<b>96.13</b>
5	<b>Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)</b>	<b>-3.39</b>	<b>0.21</b>	<b>1.24</b>	<b>-3.18</b>	<b>1.57</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit / (Loss) before extraordinary items and tax (5 ± 6)</b>	<b>-3.39</b>	<b>0.21</b>	<b>1.24</b>	<b>-3.18</b>	<b>1.57</b>
8	Extraordinary items	-	-	-	-	-
9	<b>Profit / (Loss) before tax (7 ± 8)</b>	<b>-3.39</b>	<b>0.21</b>	<b>1.24</b>	<b>-3.18</b>	<b>1.57</b>
10	<b>Tax expense:</b>					
	(a) Current tax	-0.13	0.13	0.37	-	0.45
	(b) Deferred tax	-0.03	-0.08	-0.07	-0.11	-0.10
		<b>-0.16</b>	<b>0.05</b>	<b>0.30</b>	<b>-0.11</b>	<b>0.35</b>
11	<b>Profit/(Loss) from continuing operations (9 ± 10)</b>	<b>-3.23</b>	<b>0.16</b>	<b>0.94</b>	<b>-3.07</b>	<b>1.22</b>
12	Profit / (Loss) from discontinuing operations (before tax)	-	-	-	-	-
13	Add / (Less): Tax expense of discontinuing operations	-	-	-	-	-
14	<b>Profit / (Loss) from discontinuing operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit / (Loss) for the year (11 ± 14)</b>	<b>-3.23</b>	<b>0.16</b>	<b>0.94</b>	<b>-3.07</b>	<b>1.22</b>
16	<b>(i)Earnings per share (before extraordinary items)</b>					
	(a) Basic (in Rupees)	-2.21	0.11	0.64	-2.10	0.84
	(b) Diluted (in Rupees)	-2.21	0.11	0.64	-2.10	0.84
	<b>(ii)Earnings per share (after extraordinary items)</b>					
	(a) Basic (in Rupees)	-2.21	0.11	0.64	-2.10	0.84
	(b) Diluted (in Rupees)	-2.21	0.11	0.64	-2.10	0.84

For ADITYA CONSUMER MARKETING LIMITED  
CIN: L52190BR2002PLC009872

**Yashovardhan  
Sinha  
(Managing Director)**

**Anil Kumar Singh  
(Chief Financial Officer)**

Place: Patna

Date: 24.05.2024

DIN: 01636599

**ADITYA CONSUMER MARKETING LIMITED**

CIN: L52190BR2002PLC009872

**Cash Flow Statement for the period ended**

(Amount in Crore)

Particulars	31.03.2024	31.03.2023
<b>Cash flows from operating activities</b>		
Profit before taxation	-3.17	1.57
<i>Adjustments for:</i>		
Depreciation	2.27	2.27
Investment income	-0.61	-0.28
Finance Cost	0.78	0.77
IPO Issue Expenses W/off		-
(Profit) / Loss on the sale of plant & equipment	4.26	-0.06
<i>Working capital changes:</i>		
(Increase) / Decrease in trade and other receivables	0.42	5.95
(Increase) / Decrease in inventories	1.38	-1.23
Increase / (Decrease) in trade payables	0.80	0.52
<b>Cash generated from operations</b>	<b>6.13</b>	<b>9.51</b>
Income taxes paid	-0.47	-0.10
<b>Net cash from operating activities</b>	<b>5.66</b>	<b>9.41</b>
<b>Cash flows from investing activities</b>		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	-0.92	-3.59
Proceeds from sale of equipment	-	0.02
Long Term Investment in Mutual Funds	-	-
Investment income	0.61	0.28
<b>Net cash used in investing activities</b>	<b>-0.31</b>	<b>-3.29</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of share capital/share premium		-
Post Employee Employment Benefit	-0.64	0.73
Finance Cost	-0.78	-0.76
Proceeds from / (Payment of) short-term borrowings	-3.06	1.91
Proceeds from / (Payment of) long-term borrowings	-0.38	-0.62
<b>Net cash used in financing activities</b>	<b>-4.86</b>	<b>1.26</b>
<b>Net increase in cash and cash equivalents</b>	<b>0.49</b>	<b>7.38</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>8.86</b>	<b>1.48</b>
<b>Cash and cash equivalents at end of period</b>	<b>9.35</b>	<b>8.86</b>

For ADITYA CONSUMER MARKETING LIMITED  
CIN: L52190BR2002PLC009872

Place: Patna  
Date: 24.05.2024

Yashovardhan Sinha  
(Managing Director)  
DIN: 01636599

Anil Kumar Singh  
(Chief Financial Officer)

**Notes to Standalone Financial Results:**

1. The above results for the half year and year ended March 31, 2024 were reviewed and recommended by the Audit Committee and thereafter were approved by the Board of Directors in its meeting held on Friday, May 24, 2024.
2. The figures for the last half year are the balancing figures between the audited figures in respect of full financial year and published figures up to the first half of the relevant financial year.
3. The figures for the previous periods have been regrouped /rearranged wherever necessary for comparison.
4. The results of the company are also available on stock exchange website [www.bseindia.com](http://www.bseindia.com) and also on the company website [www.adityaconsumer.com](http://www.adityaconsumer.com)

**For and on behalf of the Board of Directors  
L52190BR2002PLC009872**

**Place:- Patna  
Date:- 24<sup>th</sup> May, 2024**

**Yashovardhan Sinha  
(Managing Director)  
DIN: 01636599**

**Anil Kumar Singh  
(Chief Financial Officer)**

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

(Amount in Crore)

	Particulars	Half -Year Ended Results on			Year Ended results	
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
<b>1</b>	<b>Segment Revenue</b>					
	(net sale/income from each segment should be disclosed)					
1	SALON	2.89	2.75	2.88	5.64	5.73
2	FOOD & BEVERAGES	11.03	11.29	11.33	22.32	23.71
3	RETAIL STORE	33.09	32.31	31.76	65.40	67.42
	<b>Total segment revenue</b>	<b>47.01</b>	<b>46.35</b>	<b>45.97</b>	<b>93.36</b>	<b>96.86</b>
	<b>Less: Inter segment revenue</b>					
	<b>Revenue from operations</b>	<b>47.01</b>	<b>46.35</b>	<b>45.97</b>	<b>93.36</b>	<b>96.86</b>
<b>2</b>	<b>Segment Result</b>					
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>					
1	SALON	-0.18	0.03	0.10	-0.14	0.14
2	FOOD & BEVERAGES	-0.69	0.15	0.40	-0.58	0.57
3	RETAIL STORE	-2.13	0.42	1.14	-1.68	1.63
	<b>Total Profit before tax</b>	<b>-3.00</b>	<b>0.60</b>	<b>1.64</b>	<b>-2.40</b>	<b>2.34</b>
	i. Finance cost	0.39	0.39	0.40	0.78	0.77
	ii. Other unallocable expenditure net off unallocable income					
	<b>Profit before tax</b>	<b>-3.39</b>	<b>0.21</b>	<b>1.24</b>	<b>-3.18</b>	<b>1.57</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>					
	<b>Segment Asset</b>					
1	SALON	3.50	4.69	4.91	3.50	4.91
2	FOOD & BEVERAGES	4.20	5.62	5.89	4.20	5.89
3	RETAIL STORE	6.31	8.43	8.82	6.31	8.82
	<b>Total Segment Assets</b>	<b>14.01</b>	<b>18.74</b>	<b>19.62</b>	<b>14.01</b>	<b>19.62</b>
	<b>Un-allocable Assets</b>					
	<b>Net Segment Assets</b>	<b>14.01</b>	<b>18.74</b>	<b>19.62</b>	<b>14.01</b>	<b>19.62</b>
<b>4</b>	<b>Segment Liabilities</b>					
	<b>Segment Liabilities</b>					
1	SALON	7.59	8.63	8.91	7.59	8.91
2	FOOD & BEVERAGES	9.19	10.44	10.78	9.19	10.78
3	RETAIL STORE	23.19	26.33	27.20	23.19	27.20
	<b>Total Segment Liabilities</b>	<b>39.97</b>	<b>45.40</b>	<b>46.89</b>	<b>39.97</b>	<b>46.89</b>
	<b>Un-allocable Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Segment Liabilities</b>	<b>39.97</b>	<b>45.40</b>	<b>46.89</b>	<b>39.97</b>	<b>46.89</b>

For ADITYA CONSUMER MARKETING LIMITED  
CIN: L52190BR2002PLC009872

Place: Patna  
Date: 24.05.2024

Yashovardhan Sinha  
(Managing Director)  
DIN-01636599

Anil Kumar Singh  
(Chief Financial Officer)

Auditor's Report on Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors  
**Aditya Consumer Marketing Limited**

We have audited the half yearly financial results of **ADITYA CONSUMER MARKETING LIMITED**; CIN – L52190BR2002PLC009872 (“the Company”) for the half year ended 31<sup>st</sup> March, 2024 and the year to date results for the period from 01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25/ Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half year financial results as well as the year to date results:





- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the half year ended 31<sup>st</sup> March, 2024 as well as the year to date results for the period from 01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

Place: Patna

Date: This 24<sup>th</sup> day of May, 2024

For Nirmal & Associates  
Chartered Accountants



CA Nishant Maitin: Partner

Firm registration No. 002523C

Membership No. 079995 of 2000

UDIN: 24079995BKCCFH7519







# Aditya Consumer Marketing Limited

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

**May 24, 2024**

**To**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai-400 001

**SCRIP Code: 540146**

**Sub:-Declaration regarding Statutory Audit Report with unmodified opinion on Financial Results of the Company for the half year and year ended March 31, 2024**

Dear Sir(s),

In Compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declare that the Statutory Auditor of the Company i.e. Nirmal & Associates, Chartered Accountants have issued the Audit Report on Standalone Financial Result of the Company for the half year and year ended March 31, 2024 with unmodified opinion.

Thanking you

Yours faithfully

**For Aditya Consumer Marketing Limited**

**Hridaya Narayan Tiwari**  
**Company Secretary**

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Created our Chinese

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Gm Road, Near  
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**TAKE-AWAY-EXPRESS**

- S K Puri
- Kadam Kuan

**Go! Biryani & Street Food**

- S K Puri

Registered Office : Lower Ground & Ground Floor, Aditya House, M-20, Road No. 26, S.K. Nagar, Patna - 800 001 INDIA

T : +91 612 25206 74/854, E : anil.cfo@aditya-patna.com

website : www.adityaconsumer.com

GSTIN : 10AAECA2473N1ZT