



Aditya Consumer Marketing Limited

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

Date:- May 19, 2023

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

SCRIP Code: 540146

Sub:- Outcome of Board Meeting and submission of Audited Financial Results for the half year and year ended 31st March, 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 Friday, 19th May, 2023 has considered and approved the Audited Financial Results for the half year and year ended 31st March, 2023.

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 01:55 PM.

This is for your information and record.

Thanking you

Yours faithfully

For Aditya Consumer Marketing Limited

Hridaya
Narayan
Tiwari
Hridaya Narayan Tiwari
Company Secretary

Digitally signed by
Hridaya Narayan
Tiwari
Date: 2023.05.19
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Encl : as above

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- Kankar Bagh
- Ashiana Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

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Yo!China

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- 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

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- 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

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

(Amount in Crore)

Standalone Statement of Assets and Liabilities		As at	
		31.03.2023	31.03.2022
		Audited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	14.63	14.63
	(b) Reserves and surplus	12.98	11.77
	(c) Money received against share warrants		-
2	Share application money pending allotment		-
3	Non-current liabilities		
	(a) Long-term Borrowings	0.38	1.01
	(b) Deferred tax liabilities (net)	0.59	0.69
	(c) Other long-term liabilities		-
	(d) Long-term provisions	0.72	-
4	Current liabilities		
	(a) Short-term borrowings	9.36	7.46
	(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	6.64	6.31
	(c) Other current liabilities	1.14	0.96
	(d) Short-term provisions	0.45	0.09
		46.89	42.92
II	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipment		
	(i) Tangible assets	19.62	18.31
	(ii) Intangible assets		-
	(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		-
	(e) Other non-current assets		-
2	Current assets		
	(a) Current investments	-	6.84
	(b) Inventories	14.47	13.24
	(c) Trade receivables	0.32	0.26
	(d) Cash and cash equivalents	8.86	1.48
	(e) Short-term loans and advances	3.01	2.59
	(f) Other current assets	0.61	0.20
		46.89	42.92

For ADITYA CONSUMER MARKETING LIMITED
CIN: L52190BR2002PLC009872

**Yashovar
dhan
Sinha**

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by Yashovardhan
Sinha
Date: 2023.05.19
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Yashovardhan Sinha
(Managing Director)

**ANIL
KUMAR
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by ANIL KUMAR
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Date: 2023.05.19
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Anil Kumar Singh
(Chief Financial Officer)

Place - Patna
Date - 19th May, 2023

DIN-01636599

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

(Amount in Crore)

Particulars	Half -Year Ended Results on			Year Ended results	
	31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
I Revenue from operations(Gross)	51.09	56.51	50.36	107.60	97.07
Less:Taxes	-5.12	-5.62	-4.98	-10.74	-9.61
Revenue from operations(Net)	45.97	50.89	45.38	96.86	87.46
II Other income	-0.05	0.89	0.12	0.84	0.15
III Total revenue (I+II)	45.92	51.78	45.50	97.70	87.61
IV Expenses					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	32.30	35.38	31.25	67.68	61.23
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-0.21	-1.02	-1.25	-1.23	-1.24
(d) Employee benefits expense	6.43	7.09	3.67	13.52	10.67
(e) Finance costs	0.40	0.37	0.43	0.77	0.87
(f) Depreciation and amortisation expense	1.27	1.00	0.99	2.27	1.94
(g) Operating & Other expenses	4.49	8.63	8.01	13.12	13.95
Total expenses	44.68	51.45	43.10	96.13	87.42
V Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	1.24	0.33	2.40	1.57	0.19
VI Exceptional items					
- Exceptional items	-	-	-	-	-
Sub Total :	-	-	-	-	-
VII Profit / (Loss) before extraordinary items and tax (V ± VI)	1.24	0.33	2.40	1.57	0.19
VIII Extraordinary items	-	-	-	-	-
IX Profit / (Loss) before tax (VII ± VIII)	1.24	0.33	2.40	1.57	0.19
X Tax expense:					
(a) Current tax	0.37	0.08	0.09	0.45	0.09
(b) Deferred tax	-0.07	-0.03	-0.01	-0.10	-0.04
XI Profit/(Loss) from continuing operations (IX ±X)	0.94	0.28	2.32	1.22	0.14
XII Profit / (Loss) from discontinuing operations		-	-	-	-
XIII Tax Expenses of Discontinuing operations		-	-	-	-
XIV Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)		-	-	-	-
XV Profit / (Loss) for the period (XI + XIV)	0.94	0.28	2.32	1.22	0.14
XVI (i) Earnings per share (before extraordinary items)					
(a) Basic	0.64	0.19	1.59	0.84	0.10
(b) Diluted	0.64	0.19	1.59	0.84	0.10
(ii) Earnings per share (after extraordinary items)					
(a) Basic	0.64	0.19	1.59	0.84	0.10
(b) Diluted	0.64	0.19	1.59	0.84	0.10

For ADITYA CONSUMER MARKETING LIMITED
CIN: L52190BR2002PLC009872

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Yashovardhan
Sinha
Date: 2023.05.19
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Yashovardhan Sinha
(Managing Director)
DIN-01636599

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ANIL KUMAR
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Date: 2023.05.19
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Anil Kumar Singh
(Chief Financial Officer)

Place - Patna
Date - 19th May, 2023

ADITYA CONSUMER MARKETING LIMITED
CIN: L52190BR2002PLC009872
Cash Flow Statement for the period ended

(Amount in Crore)

Particulars	31.03.2023	31.03.2022
Cash flows from operating activities		
Profit before taxation	1.57	0.19
Adjustments for:		
Depreciation	2.27	1.94
Investment income	-0.28	-0.06
Interest expense	0.77	0.87
IPO Issue Expenses W/off	-	0.07
Profit / (Loss) on the sale of property, plant & equipment	-0.06	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	5.95	0.47
(Increase) / Decrease in inventories	-1.23	-1.24
Increase / (Decrease) in trade payables	0.52	4.45
Cash generated from operations	9.51	6.69
Income taxes paid	-0.10	-
Net cash from operating activities	9.41	6.69
Cash flows from investing activities		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	-3.59	-2.56
Proceeds from sale of equipment	0.02	-
Long Term Investment in Mutual Funds	-	-
Investment income	0.28	0.06
Net cash used in investing activities	-3.29	-2.50
Cash flows from financing activities		
Proceeds from issue of share capital including Premium	-	-
Post Employee Employee Benefit	0.73	-
Finance Cost	-0.76	-0.87
Proceeds / (Payment) of short-term borrowings	1.91	-0.85
Proceeds / (Payment) of long-term borrowings	-0.62	-2.46
Net cash used in financing activities	1.26	-4.18
Net increase in cash and cash equivalents	7.38	0.01
Cash and cash equivalents at beginning of period	1.48	1.47
Cash and cash equivalents at end of period	8.86	1.48

For ADITYA CONSUMER MARKETING LIMITED
CIN: L52190BR2002PLC009872

Yashovardhan Sinha
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Date: 2023.05.19 13:46:27 +05'30'
Yashovardhan Sinha
(Managing Director)

ANIL KUMAR SINGH
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Date: 2023.05.19 13:49:03 +05'30'
Anil Kumar Singh
(Chief Financial Officer)

Place - Patna

Date - 19th May, 2023

DIN-01636599

Notes to Standalone Financial Results:

1. The above results for the half year ended March 31, 2023 were reviewed and recommended by the Audit Committee and thereafter were approved by the Board of Directors in its meeting held on Friday, May 19, 2023.
2. The figures for the last half year are the balancing figures between the audited figures in respect of full financial year and published year to date figures up to the first half of the relevant financial year.
3. The figures for the previous periods have been regrouped / rearranged wherever necessary.
4. The results of the company are also available on stock exchange website www.bseindia.com and also on the company website www.adityaconsumer.com

For and on behalf of the Board of Directors
L52190BR2002PLC009872

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Sinha** Digitally signed
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Sinha
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Yashovardhan Sinha
(Managing Director)

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Anil Kumar Singh
(Chief Financial Officer)

Palce:- Patna

Date:- 19th May, 2023

ADITYA CONSUMER MARKETING LIMITED
CIN: L52190BR2002PLC009872

SEGMENTAL RESULTS FOR THE YEAR ENDED

(Rs. In Crore)					
Particulars	Half-Year Ended Results on			Year Ended Results	
	31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
1 Segment Revenue					
(net sale/income from each segment should be disclosed)					
1 SALON	2.88	2.85	3.07	5.73	4.60
2 FOOD & BEVERAGES	11.33	12.38	10.95	23.71	18.79
3 RETAIL STORE	31.76	35.66	31.36	67.42	64.07
Total segment revenue	45.97	50.89	45.38	96.86	87.46
Less: Inter segment revenue					
Revenue from operations	45.97	50.89	45.38	96.86	87.46
2 Segment Result					
Profit (+) / Loss (-) before tax and interest from each segment					
1 SALON	0.10	0.04	0.19	0.14	0.05
2 FOOD & BEVERAGES	0.40	0.17	0.68	0.57	0.23
3 RETAIL STORE	1.14	0.49	1.96	1.63	0.79
Total Profit before tax	1.64	0.70	2.83	2.34	1.06
i. Finance cost	0.40	0.37	0.43	0.77	0.87
ii. Other unallocable expenditure net off unallocable income					
Profit before tax	1.24	0.33	2.40	1.57	0.19
3 (Segment Asset - Segment Liabilities)					
Segment Asset					
1 SALON	4.91	4.56	4.58	4.91	4.58
2 FOOD & BEVERAGES	5.89	5.47	5.49	5.89	5.49
3 RETAIL STORE	8.82	8.21	8.24	8.82	8.24
Total Segment Assets	19.62	18.24	18.31	19.62	18.31
Un-allocable Assets					
Net Segment Assets	19.62	18.24	18.31	19.62	18.31
4 Segment Liabilities					
Segment Liabilities					
1 SALON	8.91	8.64	8.16	8.91	8.16
2 FOOD & BEVERAGES	10.78	10.46	9.87	10.78	9.87
3 RETAIL STORE	27.20	26.39	24.89	27.20	24.89
Total Segment Liabilities	46.89	45.49	42.92	46.89	42.92
Un-allocable Liabilities					
Net Segment Liabilities	46.89	45.49	42.92	46.89	42.92

For Aditya Consumer Marketing Limited

CIN: L52190BR2002PLC009872

Yashovardhan Sinha
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Yashovardhan Sinha
Date: 2023.05.19
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Yashovardhan Sinha
(Managing Director)
DIN-01636599

ANIL KUMAR SINGH
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ANIL KUMAR SINGH
Date: 2023.05.19
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Anil Kumar Singh
(Chief Financial Officer)

Place- Patna

Date- 19th May, 2023

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
Board of Directors
Aditya Consumer Marketing Limited

We have audited the half yearly financial results of **ADITYA CONSUMER MARKETING LIMITED** ("the Company") for the half year ended 31st March, 2023 and the year to date results for the period from 01st April, 2022 to 31st March, 2023 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 31st March, 2023 as well as the year to date results for the period from 01st April, 2022 to 31st March, 2023.

Yours Faithfully

For Nirmal & Associates
Chartered Accountants
Firm registration No. 002523C


Assistant Partner
Membership No. 079995 of 2000

UDIN: -23079995BGTYKT4868



Place: Patna
Date: 19th May, 2023

Patna: Nepali Kothi, Opposite Gasoline Petrol Pump, Boring Road, Patna 800 001
Phone 9431021678, 8789149552, 9430830750, 8521343177
Email: camaitin@gmail.com, ca_firm@rediffmail.com



Aditya Consumer Marketing Limited

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

May 19, 2023

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, 2023

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, 2023 with unmodified opinion.

Thanking you

Yours faithfully

For Aditya Consumer Marketing Limited

Hridaya Narayan Tiwari
Digitally signed
by Hridaya
Narayan Tiwari
Date: 2023.05.19
14:16:11 +05'30'
Hridaya Narayan Tiwari
Company Secretary

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