

# **ADITYA CONSUMER MARKETING LIMITED**

CIN: L52190BR2002PLC009872

Reg. Office- Lower Ground & Ground Floor, Aditya House, M-20, Road No. 26, S.K.Nagar,  
Patna-800001(Bihar)

**Date:- June 14, 2021**

**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, 2021**

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 Monday, 14<sup>th</sup> June, 2021 has considered and approved the Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2021.

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 07:30 PM and concluded at 08:15 PM.

This is for your information and record.

Thanking you

Yours faithfully

**For Aditya Consumer Marketing Limited**

For Aditya Consumer Marketing Limited  
*Hridaya Narayan Tiwari*  
Company Secretary

**Hridaya Narayan Tiwari  
Company Secretary**

**Encl : as above**



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 31<sup>st</sup> March, 2021 and the year to date results for the period from 01<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021 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, 2021 as well as the year to date results for the period from 01<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021.

Yours Faithfully

For O.P.Tulsyan & Co.  
Chartered Accountants

  
Sanjay Kumar Agarwal  
Partner



Firm's registration No. 500028N  
Membership No. 044173 of 1990

Date-14<sup>th</sup> June, 2021

UDIN- 21044173AAAADP66A5

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

Particulars	(Amount in Rs.)				
	Half-Year Ended Results on			Year Ended results	
	31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
Revenue from operations (Gross)	548,899,637.84	494,028,304.16	486,526,171.11	1,042,927,942.00	931,225,191.47
Less: Taxes	55,215,082.73	50,587,699.66	50,522,082.29	105,802,782.39	97,957,635.50
<b>I Revenue from operations (Net)</b>	<b>493,684,555.11</b>	<b>443,440,604.50</b>	<b>436,004,088.82</b>	<b>937,125,159.61</b>	<b>833,267,555.97</b>
<b>II Other income</b>	<b>-97,839.00</b>	<b>785,998.00</b>	<b>632,199.00</b>	<b>688,159.00</b>	<b>1,371,855.00</b>
<b>III Total revenue (I+II)</b>	<b>493,586,716.11</b>	<b>444,226,602.50</b>	<b>436,636,287.82</b>	<b>937,813,318.61</b>	<b>834,639,410.97</b>
<b>IV Expenses</b>					
(a) Cost of materials consumed					
(b) Purchases of stock-in-trade	364,213,724.98	350,460,946.63	326,758,833.53	714,674,671.61	567,091,971.96
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-19,778,111.00	7,256,828.87	-25,431,988.05	-12,521,282.13	-1,547,364.59
(d) Employee benefits expense	73,753,370.00	47,315,885.00	77,307,184.00	121,069,255.00	145,255,404.00
(e) Finance costs	-466,475.00	4,048,467.00	3,615,167.00	3,581,992.00	7,159,448.61
(f) Depreciation and amortisation expense	9,482,045.00	9,400,826.00	11,176,598.00	18,882,871.00	18,637,214.00
(g) Operating & Other expenses	42,060,648.13	49,689,897.00	45,225,140.50	91,750,545.13	73,774,781.18
<b>Total expenses</b>	<b>469,265,202.11</b>	<b>468,172,850.50</b>	<b>438,650,934.98</b>	<b>937,438,052.61</b>	<b>810,371,455.16</b>
<b>V Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>24,321,514.00</b>	<b>-23,946,248.00</b>	<b>-2,014,647.16</b>	<b>375,266.00</b>	<b>24,267,955.81</b>
<b>VI Exceptional items</b>			-19,080,170.00		-19,080,170.00
<b>VII Profit / (Loss) before extraordinary items and tax (V ± VI)</b>	<b>24,321,514.00</b>	<b>-23,946,248.00</b>	<b>-21,094,817.16</b>	<b>375,266.00</b>	<b>5,187,785.81</b>
<b>VIII Extraordinary items</b>					
<b>IX Profit / (Loss) before tax (VII ± VIII)</b>	<b>24,321,514.00</b>	<b>-23,946,248.00</b>	<b>-21,094,817.16</b>	<b>375,266.00</b>	<b>5,187,785.81</b>
<b>X Tax expense:</b>					
(a) Current tax			-4,974,754.00		1,333,689.00
(b) Deferred tax	125,889.00	92,350.00	-31,383.00	218,239.00	102,387.00
<b>XI Profit/(Loss) from continuing operations (IX ± X)</b>	<b>24,195,625.00</b>	<b>-24,038,598.00</b>	<b>-16,088,680.16</b>	<b>157,027.00</b>	<b>3,751,709.81</b>
<b>XII Profit / (Loss) from discontinuing operations</b>					
<b>XIII Tax Expenses of Discontinuing operations</b>					
<b>XIV Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)</b>					
<b>XV Profit / (Loss) for the period (XI + XIV)</b>	<b>24,195,625.00</b>	<b>-24,038,598.00</b>	<b>-16,088,680.16</b>	<b>157,027.00</b>	<b>3,751,709.81</b>
<b>XVI (i) Earnings per share (before extraordinary items)</b>					
(a) Basic	1.65	-1.64	-1.10	0.01	0.26
(b) Diluted	1.65	-1.64	-1.10	0.01	0.26
<b>(ii) Earnings per share (after extraordinary items)</b>					
(a) Basic	1.65	-1.64	-1.10	0.01	0.26
(b) Diluted	1.65	-1.64	-1.10	0.01	0.26

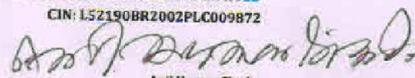
**Notes:**

- The above results for H2 and year ended March 31, 2021 were reviewed by the Audit Committee and thereafter were approved by the Board of Directors in its meeting held on June 14, 2021.
- These results have been prepared in accordance with the applicable Accounting Standards and other recognized accounting practices and policies to the extent possible.
- Operations and profitability of Company got severally affected during the reported financial year, due to closure of more profitable non-essential businesses by various lockdowns and restrictions imposed due to Covid-19, which unfortunately, are intermittently still continuing as on date of this report.
- The figures of second half year are balancing figures between audited figures in respect of full financial year and the published year to date figures up to the second half year of the relevant financial years.
- 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.in](http://www.adityaconsumer.in)

Place- Patna  
Date- 14th June, 2021

For ADITYA CONSUMER MARKETIG LIMITED  
CIN: L52190BR2002PLC009872

  
 Yashovardhan Sinha  
 (Managing Director)  
 DIN-01636599

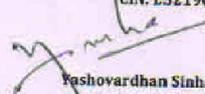
  
 Anil Kumar Singh  
 (Chief Financial Officer)

**ADITYA CONSUMER MARKETING LIMITED**  
CIN: L52190BR2002PLC009872  
**FINANCIAL RESULTS**

Standalone Statement of Assets and Liabilities		As on	
		31.03.2021	31.03.2020
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	146,338,870.00	146,338,870.00
	(b) Reserves and surplus	116,245,068.32	115,563,647.32
	(c) Money received against share warrants	-	-
<b>2</b>	<b>Share application money pending allotment</b>	-	-
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Long-term Borrowings	56,334,198.00	43,989,583.15
	(b) Deferred tax liabilities (net)	7,303,601.00	7,085,362.00
	(c) Other long-term liabilities	-	600,000.00
	(d) Long-term provisions	-	-
<b>4</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	61,495,632.00	42,671,244.93
	(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	28,167,475.00	20,547,710.63
	(c) Other current liabilities	-	-
	(d) Short-term provisions	-	1,333,689.00
		<b>415,884,844.32</b>	<b>378,130,107.03</b>
<b>II</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets		
	(i) Tangible assets	176,802,097.00	192,244,149.49
	(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	700,000.00	1,400,000.00
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	119,937,010.00	107,415,727.87
	(c) Trade receivables	2,951,065.00	4,639,035.14
	(d) Cash and cash equivalents	83,205,602.00	30,728,955.30
	(e) Short-term loans and advances	32,289,070.32	41,702,239.23
	(f) Other current assets	-	-
		<b>415,884,844.32</b>	<b>378,130,107.03</b>

Place- Patna  
Date- 14th June, 2021

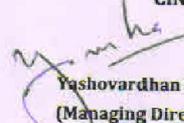
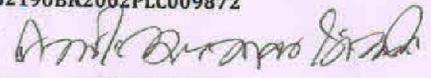
For ADITYA CONSUMER MARKETING LIMITED  
CIN: L52190BR2002PLC009872


  
**Rishovardhan Sinha**                      **Anil Kumar Singh**  
 (Managing Director)                      (Chief Financial Officer)  
 DIN-01636599

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

	31.03.2021	31.03.2020
<b>Cash flows from operating activities</b>		
Profit before taxation	375,266.00	5,187,785.81
<b>Adjustments for:</b>		
Depreciation	18,882,871.00	18,637,214.00
Investment income	-688,159.00	-1,371,855.00
Interest expense	3,581,992.00	7,159,448.61
IPO Issue Expenses W/off	700,000.00	700,000.00
Profit / (Loss) on the sale of property, plant & equipment	-	-
<b>Working capital changes:</b>		
(Increase) / Decrease in trade and other receivables	11,101,139.05	10,378,119.35
(Increase) / Decrease in inventories	-12,521,282.13	-1,547,364.59
Increase / (Decrease) in trade payables	26,444,151.44	1,288,335.66
Cash generated from operations	47,875,978.36	40,431,683.84
Interest paid	-3,581,992.00	-7,159,448.61
Income taxes paid	-809,295.51	-12,955,830.00
Dividends paid	-	-
<b>Net cash from operating activities</b>	<b>43,484,690.85</b>	<b>20,316,405.23</b>
<b>Cash flows from investing activities</b>		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	-3,440,818.00	-45,000,000.00
Proceeds from sale of equipment	-	-
Long Term Investment in Mutual Funds	-	-
Investment income	688,159.00	1,371,855.00
<b>Net cash used in investing activities</b>	<b>-2,752,659.00</b>	<b>-43,628,145.00</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of share capital including Premium	-	-
Proceeds from long-term borrowings	11,744,614.85	18,635,563.71
Payment of long-term borrowings	-	-
<b>Net cash used in financing activities</b>	<b>11,744,614.85</b>	<b>18,635,563.71</b>
<b>Net increase in cash and cash equivalents</b>	<b>52,476,646.70</b>	<b>-4,676,176.06</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>30,728,955.30</b>	<b>35,405,131.36</b>
<b>Cash and cash equivalents at end of period</b>	<b>83,205,602.00</b>	<b>30,728,955.30</b>

For ADITYA CONSUMER MARKETING LIMITED  
CIN: L52190BR2002PLC009872


  
**Yashovardhan Sinha**                      **Anil Kumar Singh**  
(Managing Director)                      (Chief Financial Officer)  
DIN-01636599

Place- Patna  
Date- 14th June, 2021

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

Particulars	Half-Year Ended Results on			Year Ended results	
	31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
1 Segment Revenue					
(net sale/income from each segment should be disclosed)					
1 SALON					
2 FOOD & BEVERAGES	269.06	63.64	323.08	332.70	617.50
3 RETAIL STORE	915.21	290.44	789.16	1,205.34	1,508.22
	3,752.58	4,080.33	3,247.80	7,833.21	6,206.96
<b>Total segment revenue</b>	<b>4,936.85</b>	<b>4,434.41</b>	<b>4,360.04</b>	<b>9,371.25</b>	<b>8,332.68</b>
Less: Inter segment revenue					
<b>Revenue from operations</b>	<b>4,936.85</b>	<b>4,434.41</b>	<b>4,360.04</b>	<b>9,371.25</b>	<b>8,332.68</b>
2 Segment Result					
Profit (+) / Loss (-) before tax and interest from each segment					
1 SALON	13.46	(4.03)	4.92	1.19	27.08
2 FOOD & BEVERAGES	45.96	(18.34)	5.20	5.14	40.57
3 RETAIL STORE	188.45	(257.57)	(184.91)	33.24	55.82
<b>Total Profit before tax</b>	<b>247.87</b>	<b>(279.94)</b>	<b>(174.79)</b>	<b>39.57</b>	<b>123.47</b>
i. Finance cost	(4.66)	40.48	36.15	35.82	71.59
ii. Other unallocable expenditure net off unallocable income					
<b>Profit before tax</b>	<b>243.21</b>	<b>(239.46)</b>	<b>(210.94)</b>	<b>3.75</b>	<b>51.88</b>
3 (Segment Asset - Segment Liabilities)					
Segment Asset					
1 SALON					
2 FOOD & BEVERAGES	442.00	466.05	485.41	442.00	485.41
3 RETAIL STORE	530.41	560.18	583.46	530.41	583.46
	795.61	819.51	853.56	795.61	853.56
<b>Total Segment Assets</b>	<b>1,768.02</b>	<b>1,845.74</b>	<b>1,922.43</b>	<b>1,768.02</b>	<b>1,922.43</b>
Un-allocable Assets					
<b>Net Segment Assets</b>	<b>1,768.02</b>	<b>1,845.74</b>	<b>1,922.43</b>	<b>1,768.02</b>	<b>1,922.43</b>
4 Segment Liabilities					
Segment Liabilities					
1 SALON	790.18	725.72	233.03	790.18	233.03
2 FOOD & BEVERAGES	956.54	878.50	286.23	956.54	286.23
3 RETAIL STORE	2,412.13	2,215.35	1,339.59	2,412.13	1,339.59
<b>Total Segment Liabilities</b>	<b>4,158.85</b>	<b>3,819.57</b>	<b>1,858.85</b>	<b>4,158.85</b>	<b>1,858.85</b>
Un-allocable Liabilities					
<b>Net Segment Liabilities</b>	<b>4,158.85</b>	<b>3,819.57</b>	<b>1,858.85</b>	<b>4,158.85</b>	<b>1,858.85</b>

For Aditya Consumer Marketing Limited  
CIN: L52190BR2002PLC009872

Place- Patna  
Date- 14th June, 2021

*Yashvardhan Sinha*  
Yashvardhan Sinha  
(Managing Director)  
DIN-01636599

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

# ADITYA CONSUMER MARKETING LIMITED

CIN: L52190BR2002PLC009872

Reg. Office- Lower Ground & Ground Floor, Aditya House, M-20, Road No. 26, S.K.Nagar,  
Patna-800001(Bihar)

**June 14, 2021**

## **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, 2021**

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. O.P.Tulsyan & Co., Chartered Accountants have issued the Audit Report on Standalone Financial Result of the Company for the half year and Year ended March 31, 2021 with unmodified opinion.

Thanking you

Yours faithfully

**For Aditya Consumer Marketing Limited**

For Aditya Consumer Marketing Limited  
*Hridaya Narayan Tiwari*  
Company Secretary

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