



# Aditya Consumer Marketing Limited

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

Date:- May 28, 2022

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, 2022**

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 Saturday, 28<sup>th</sup> May, 2022 has considered and approved the Audited Financial Results for the half year and year ended 31<sup>st</sup> March, 2022.

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 03:30 PM and concluded at 04:00 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



**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
- Kankar Bagh

**Gaya**

- Gaya College Road
- **Muzaffarpur**
- Mithanpura

**Yo!China**

**Patna**

- Bandar Bagicha
- Ashiana Nagar
- Patna City

**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

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 31st March, 2022**

Standalone Statement of Assets and Liabilities		As on	
		31.03.2022	31.03.2021
		Audited	Audited
<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	117,708,655.53	116,245,068.32
	(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	22,665,948.00	56,334,198.00
	(b) Deferred tax liabilities (net)	6,901,474.00	7,303,601.00
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
<b>4</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	62,012,604.32	61,495,632.00
	(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	72,672,268.45	28,167,475.00
	(c) Other current liabilities		
	(d) Short-term provisions	916,360.00	-
		<b>429,216,180.30</b>	<b>415,884,844.32</b>
<b>II</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets		
	(i) Tangible assets	183,095,371.36	176,802,097.00
	(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
<b>2</b>	<b>Current assets</b>		
	(a) Current investments		
	(b) Inventories	132,354,325.00	119,937,010.00
	(c) Trade receivables	2,574,040.60	2,951,065.00
	(d) Cash and cash equivalents	83,224,331.22	83,205,602.00
	(e) Short-term loans and advances	27,968,112.12	32,289,070.32
	(f) Other current assets	-	-
		<b>429,216,180.30</b>	<b>415,884,844.32</b>

For ADITYA CONSUMER MARKETING LIMITED

CIN: L52190BR2002PLC009872

Place- Patna  
Date- 28th May, 2022

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

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



**ADITYA CONSUMER MARKETING LIMITED**  
CIN: L52190BR2002PLC009872  
**FINANCIAL RESULTS FOR THE YEAR ENDED 31st March, 2022**

(Amount in Rs.)

Particulars	Half-Year Ended Results on			Year Ended results	
	31-03-2022	30-09-2021	31-03-2021	31-03-2022	31-03-2021
<b>I Revenue from operations (Gross)</b>	503,602,499.40	467,118,970.49	548,899,637.84	970,721,469.89	1,042,927,942.00
Less: Taxes	49,790,402.91	46,309,982.09	55,215,002.73	96,100,385.00	105,802,782.39
<b>Revenue from operations (Net)</b>	<b>453,812,096.49</b>	<b>420,808,988.40</b>	<b>493,684,555.11</b>	<b>874,621,084.89</b>	<b>937,125,159.61</b>
<b>II Other income</b>	<b>1,209,881.00</b>	<b>329,477.00</b>	<b>-97,839.00</b>	<b>1,539,358.00</b>	<b>688,159.00</b>
<b>III Total revenue (I+II)</b>	<b>455,021,977.49</b>	<b>421,138,465.40</b>	<b>493,586,716.11</b>	<b>876,160,442.89</b>	<b>937,813,318.61</b>
<b>IV Expenses</b>					
(a) Cost of materials consumed					
(b) Purchases of stock-in-trade	312,477,277.74	299,792,070.66	364,213,724.98	612,269,348.40	714,674,671.61
(c) Changes in inventories of finished goods, work in-progress and stock-in-trade	-12,547,031.00	129,716.00	-19,778,111.00	-12,417,315.00	-12,521,282.13
(d) Employee benefits expense	36,702,872.00	69,954,085.00	73,753,370.00	106,656,957.00	121,069,255.00
(e) Finance costs	4,300,303.41	4,400,623.80	-466,475.00	8,700,927.21	3,581,992.00
(f) Depreciation and amortisation expense	9,907,567.00	9,466,679.00	9,482,045.00	19,374,246.00	18,882,871.00
(g) Operating & Other expenses	80,140,974.23	59,457,484.84	42,060,648.13	139,598,459.07	91,750,545.13
<b>Total expenses</b>	<b>430,981,963.38</b>	<b>443,200,659.30</b>	<b>469,265,202.11</b>	<b>874,182,622.68</b>	<b>937,438,052.61</b>
<b>V Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>24,040,014.11</b>	<b>-22,062,193.90</b>	<b>24,321,514.00</b>	<b>1,977,820.21</b>	<b>375,266.00</b>
<b>VI Exceptional Items</b>	-	-	-	-	-
<b>VII Profit / (Loss) before extraordinary items and tax (V ± VI)</b>	<b>24,040,014.11</b>	<b>-22,062,193.90</b>	<b>24,321,514.00</b>	<b>1,977,820.21</b>	<b>375,266.00</b>
<b>VIII Extraordinary Items</b>	-	-	-	-	-
<b>IX Profit / (Loss) before tax (VII ± VIII)</b>	<b>24,040,014.11</b>	<b>-22,062,193.90</b>	<b>24,321,514.00</b>	<b>1,977,820.21</b>	<b>375,266.00</b>
<b>X Tax expense:</b>					
(a) Current tax	916,360.00			916,360.00	-
(b) Deferred tax	-72,242.00	-329,885.00	125,889.00	-402,127.00	218,239.00
<b>XI Profit/(Loss) from continuing operations (IX ± X)</b>	<b>23,195,896.11</b>	<b>-21,732,308.90</b>	<b>24,195,625.00</b>	<b>1,463,587.21</b>	<b>157,027.00</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>23,195,896.11</b>	<b>-21,732,308.90</b>	<b>24,195,625.00</b>	<b>1,463,587.21</b>	<b>157,027.00</b>
<b>XVI (I) Earnings per share (before extraordinary items)</b>					
(a) Basic	1.59	-1.49	1.65	0.10	0.01
(b) Diluted	1.59	-1.49	1.65	0.10	0.01
<b>(II) Earnings per share (after extraordinary items)</b>					
(a) Basic	1.59	-1.49	1.65	0.10	0.01
(b) Diluted	1.59	-1.49	1.65	0.10	0.01

For ADITYA CONSUMER MARKETING LIMITED  
CIN: L52190BR2002PLC009872

Yashovardhan Sinha  
(Managing Director)

DIN-01636599

Anil Kumar Singh  
(Chief Financial Officer)

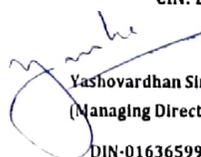
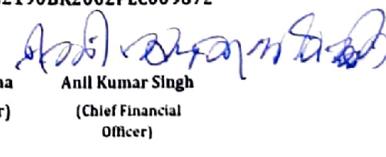
Place- Patna  
Date- 28th May, 2022



**ADITYA CONSUMER MARKETING LIMITED**  
**CIN: L52190BR2002PLC009872**  
**Cash Flow Statement for the period ended on 31st March, 2022**

Particulars	31-03-2022	31-03-2021
<b>Cash flows from operating activities</b>		
Profit before taxation	1,977,820.21	375,266.00
<b>Adjustments for:</b>		
Depreciation	19,374,246.00	18,882,871.00
Investment income	-1,539,358.00	-688,159.00
Interest expense	8,700,927.21	3,581,992.00
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	4,697,982.60	11,101,139.05
(Increase) / Decrease in inventories	-12,417,315.00	-12,521,282.13
Increase / (Decrease) in trade payables	45,021,765.77	26,444,151.44
<b>Cash generated from operations</b>	<b>66,516,068.79</b>	<b>47,875,978.36</b>
Interest paid	-8,700,927.21	-3,581,992.00
Income taxes paid	-	-809,295.51
Dividends paid	-	-
<b>Net cash from operating activities</b>	<b>57,815,141.58</b>	<b>43,484,690.85</b>
<b>Cash flows from investing activities</b>		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	-25,667,520.36	-3,440,818.00
Proceeds from sale of equipment	-	-
Investment income	1,539,358.00	688,159.00
<b>Net cash used in investing activities</b>	<b>-24,128,162.36</b>	<b>-2,752,659.00</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of share capital including Premium	-	-
Proceeds from long-term borrowings	-33,668,250.00	11,744,614.85
Payment of long-term borrowings	-	-
<b>Net cash used in financing activities</b>	<b>-33,668,250.00</b>	<b>11,744,614.85</b>
<b>Net Increase in cash and cash equivalents</b>	<b>18,729.22</b>	<b>52,476,646.70</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>83,205,602.00</b>	<b>30,728,955.30</b>
<b>Cash and cash equivalents at end of period</b>	<b>83,224,331.22</b>	<b>83,205,602.00</b>

For ADITYA CONSUMER MARKETING LIMITED  
CIN: L52190BR2002PLC009872


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

Place- Patna  
Date- 28th May, 2022



## Notes to Standalone Financial Results:

1. The above results for the half year ended March 31, 2022 were reviewed and recommended by the Audit Committee and thereafter were approved by the Board of Directors in its meeting held on Saturday, May 28, 2022.
2. The Company's operations in reporting Financial Year were adversely affected due to lockdowns/business restrictions imposed by the Government during intermittent months of the financial year for prevention and control of Novel Corona Virus (Covid-19).
3. 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.
4. The figures for the previous periods have been regrouped / rearranged wherever necessary.
5. 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

  
Yashovardhan Sinha  
(Mg. Director)

  
Anil Kumar Singh  
(CFO)

Place: Patna

Date : 28.05.2022



<b>ADITYA CONSUMER MARKETING LIMITED</b>					
<b>CIN: L52190BR2002PLC009872</b>					
<b>SEGMENTAL RESULTS FOR THE YEAR ENDED</b>					
<b>(Rs. In lakhs)</b>					
Particulars	Half -Year Ended Results on			Year Ended results	
	31.03.2022	30.09.2021	31.03.2021	31.03.2022	31.03.2021
<b>1 Segment Revenue</b>					
<i>(net sale/income from each segment should be disclosed)</i>					
1 SALON	306.69	126.24	269.06	459.59	332.70
2 FOOD & BEVERAGES	1,094.87	547.05	915.21	1,879.13	1,205.34
3 RETAIL STORE	3,136.56	3,534.80	3,752.58	6,407.49	7,833.21
<b>Total segment revenue</b>	<b>4,538.12</b>	<b>4,208.09</b>	<b>4,936.85</b>	<b>8,746.21</b>	<b>9,371.25</b>
<b>Less: Inter segment revenue</b>					
<b>Revenue from operations</b>	<b>4,538.12</b>	<b>4,208.09</b>	<b>4,936.85</b>	<b>8,746.21</b>	<b>9,371.25</b>
<b>2 Segment Result</b>					
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>					
1 SALON	19.84	(7.94)	13.46	5.34	1.19
2 FOOD & BEVERAGES	68.02	(34.40)	45.96	23.49	5.14
3 RETAIL STORE	195.54	(222.28)	188.45	77.95	33.24
<b>Total Profit before tax</b>	<b>283.40</b>	<b>(264.62)</b>	<b>247.87</b>	<b>106.78</b>	<b>39.57</b>
i. Finance cost	43.00	44.00	(4.66)	87.00	35.82
ii. Other unallocable expenditure net off unallocable income					
<b>Profit before tax</b>	<b>240.40</b>	<b>(220.62)</b>	<b>243.21</b>	<b>19.78</b>	<b>3.75</b>
<b>3 (Segment Asset - Segment Liabilities)</b>					
<b>Segment Asset</b>					
1 SALON	457.74	420.71	442.00	457.74	442.00
2 FOOD & BEVERAGES	549.28	504.86	530.41	549.28	530.41
3 RETAIL STORE	823.93	757.28	795.61	823.93	795.61
<b>Total Segment Assets</b>	<b>1,830.95</b>	<b>1,682.85</b>	<b>1,768.02</b>	<b>1,830.95</b>	<b>1,768.02</b>
<b>Un-allocable Assets</b>					
<b>Net Segment Assets</b>	<b>1,830.95</b>	<b>1,682.85</b>	<b>1,768.02</b>	<b>1,830.95</b>	<b>1,768.02</b>
<b>4 Segment Liabilities</b>					
<b>Segment Liabilities</b>					
1 SALON	815.51	658.57	790.18	815.51	790.18
2 FOOD & BEVERAGES	987.19	797.22	956.54	987.19	956.54
3 RETAIL STORE	2,489.46	2,010.37	2,412.13	2,489.46	2,412.13
<b>Total Segment Liabilities</b>	<b>4,292.16</b>	<b>3,466.16</b>	<b>4,158.85</b>	<b>4,292.16</b>	<b>4,158.85</b>
<b>Un-allocable Liabilities</b>					
<b>Net Segment Liabilities</b>	<b>4,292.16</b>	<b>3,466.16</b>	<b>4,158.85</b>	<b>4,292.16</b>	<b>4,158.85</b>

For Aditya Consumer Marketing Limited

CIN: L52190BR2002PLC009872

Place- Patna  
Date- 28th May, 2022

  
Yashvardhan 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

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, 2022** and the year to date results for the period from **01<sup>st</sup> April, 2021 to 31<sup>st</sup> March, 2022** 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

Patna: Nepali Kothi, Opp Gasoline Petrol Pump, Boring Road, Patna 800 001: : Phone - 0812 - 2557127  
Mobile - 9431021678, 8789149552, 8521343177, 9430830750  
Email: camaitin@gmail.com, ca\_firm@rediffmail.com



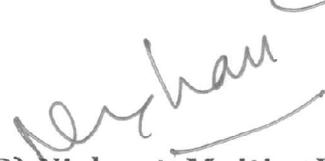
assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

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, 2022** as well as the year to date results for the period from **01<sup>st</sup> April, 2021 to 31<sup>st</sup> March, 2022**.

Yours Faithfully  
For Nirmal & Associates  
Chartered Accountants  
FRN 002523C

At Patna  
On 28<sup>th</sup> day of May, 2022

  
CA (IP) Nishant Maitin :Partner  
Membership No. 079995 of 2000

UDIN - 22079995AJUASB2057





# Aditya Consumer Marketing Limited

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

May 28, 2022

**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, 2022**

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, 2022 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



**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
  - Kankar Bagh
- Gaya**
- Gaya College Road
  - **Muzaffarpur**
  - Mithanpura

**Yo!China**

- Patna**
- Bandar Bagicha
  - Ashiana Nagar
  - Patna City
- 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

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