



# ATHARV ENTERPRISES LIMITED

Office No. 1 "Yogi Kripa C.H.S.L, D/27", Central Road, Yogi Nagar, Borivali, Mumbai, 400091

Email: atharventerprisesltd@gmail.com CIN: L74999MH1990PLC391158

Statement of Un-Audited Financial Results for the Quarter & Six Months ended 30 <sup>th</sup> September, 2024						(Rs. In lakhs)
Particulars	Quarter Ended			Six Months Ended		For the year ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	0	26.65	327.68	26.65	784.95	815.77
II. Other income	61.10	52.94	37.44	114.04	86.21	296.61
<b>III. Total Revenue (I + II)</b>	<b>61.10</b>	<b>79.59</b>	<b>365.12</b>	<b>140.69</b>	<b>871.16</b>	<b>1112.38</b>
<b>IV. Expenses:</b>						
Cost of materials consumed						
Purchases of Stock-in-Trade			318.57		764.41	781.48
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		21.98	9.35	21.98	20.38	36.75
Employee benefits expense	29.06	28.9	20.70	57.96	42.57	135.27
Finance Costs	.50	.56	-.66	1.06	.21	1.64
Depreciation and amortisation expense	1.18	1.23	.82	2.41	1.64	3.74
Other expenses	24.12	21.02	10.57	45.14	30.52	128.6
<b>Total expenses</b>	<b>54.86</b>	<b>73.69</b>	<b>359.35</b>	<b>128.55</b>	<b>859.73</b>	<b>1087.48</b>
<b>V. Profit before exceptional items and tax (III - IV)</b>	<b>6.24</b>	<b>5.9</b>	<b>5.77</b>	<b>12.14</b>	<b>11.43</b>	<b>24.9</b>
VI. Exceptional items						
<b>VII. Profit before exceptional items and tax (V - VI)</b>	<b>6.24</b>	<b>5.9</b>	<b>5.77</b>	<b>12.14</b>	<b>11.43</b>	<b>24.9</b>
VIII. Tax expense:						
(1) Current tax	1.56	1.52	1.49	3.08	2.96	6.43
(2) Deferred tax						
<b>IX. Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>4.68</b>	<b>4.38</b>	<b>4.28</b>	<b>9.06</b>	<b>8.47</b>	<b>18.47</b>
<b>X. Profit/(loss) from discontinuing operations</b>						
XI. Tax expense of discontinuing operations			0			00
<b>XII. Profit/(loss) from Discontinuing operations (after tax) (X-XI)</b>			<b>0</b>		<b>0</b>	





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<b>XIV. Other Comprehensive Income</b>						
A. (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
B. (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0	0
<b>XV. Total Comprehensive Income for the period (XIII+XIV) Comprising profit(loss) and other comprehensive Income for the period)</b>	<b>4.68</b>	<b>4.38</b>	<b>4.28</b>	<b>9.06</b>	<b>8.47</b>	<b>18.47</b>
<b>XVI. Earnings per equity share:</b>						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.01
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.01

## Notes:

1. The Standalone Un-Audited Financial Results of the Company for the Quarter and Six Month ended on 30<sup>th</sup> September, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on
2. The Limited Review of Un-Audited Financial Results for the Quarter and Six Months ended September 30, 2024 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.
3. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.
4. The Company has only One Reportable Segment i.e. Operating Segment.

For Atharv Enterprises Ltd.

  


**Pramod Gadiya**  
Managing Director

**Date: 11.11.24**  
**Place: Mumbai**



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STATEMENT OF ASSETS AND LIABILITIES		(Rs. In lakhs)
PARTICULARS	AS AT 30-09-24 (UNAUDITED)	AS AT 31-03-24 (AUDITED)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant, Equipment	31.00	35.35
(b) Capital Work-in-progress		
(C) Other Intangible Assets		
(d) Financial Assets		
(1) Investments	593.59	608.37
(ii) Loan /Advances/Deposits	1795.70	1315.14
(iii) Other Financial Assets	24.33	11.57
<b>Total Non-Current Assets</b>	<b>2444.62</b>	<b>1970.43</b>
<b>Current Assets</b>		
(a) Inventory	53.27	91.63
(b) Financial Assets		
(i) Investment		
(ii) Trade Receivables	858.00	836.26
(iii) Cash and Cash equivalents	0.25	11.92
(iv) Bank bal other than (iii)above	0.39	2.33
(v) Loans		
(c ) Current Tax Assets (Net )		
( d ) Other Current Assets	0.00	88.44
<b>Total Current Assets</b>	<b>911.91</b>	<b>1030.58</b>
<b>Total Assets</b>	<b>3356.53</b>	<b>3001.02</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1700.00	1700.00
(b) Reserves	294.46	275.35
<b>Total Equity</b>	<b>1994.46</b>	<b>1975.35</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
(a) Borrowings	20.06	32.35
(b) other non current liabilities		
(c) Trade Payables	1338.92	990.36
(d) Provisions	3.09	2.96
(e) Other Current Liabilities		
<b>Total Current Liabilities</b>	<b>1362.07</b>	<b>1025.67</b>
<b>Total Equity and Liabilities</b>	<b>3356.53</b>	<b>3001.02</b>

Date: 11.11.2024  
Place: Mumbai

For Atharv Enterprises Ltd.

Pramod Gadiya  
Managing Director





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Cash flow statement, indirect			
Particulars		12 months ended (dd-mm-yyyy)	12 months ended
A	Date of start of reporting period	01-04- 2024	01-04-2023
B	Date of end of reporting period	30-09-2024	30-09-2023
C	Whether results are audited or unaudited	Unaudited	unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Statement of cash flows			
Cash flows from used in operating activities			
Profit before tax		12.15	11.43
Adjustments for reconcile profit (loss)			
Adjustments for finance costs			
Adjustments for decrease (increase) in inventories			
Adjustments for decrease (increase) in trade receivables, current			
Adjustments for decrease (increase) in trade receivables, non-current			
Adjustments for decrease (increase) in other current assets		9.87	(29.47)
Adjustments for decrease (increase) in other non-current assets			
Adjustments for other financial assets, non-current			
Adjustments for other financial assets, current			
Adjustments for other bank balances			
Adjustments for increase (decrease) in trade payables, current			
Adjustments for increase (decrease) in trade payables, non-current			
Adjustments for increase (decrease) in other current liabilities		84.93	31.21
Adjustments for increase (decrease) in other non-current liabilities			
Adjustments for depreciation and amortisation expense		2.40	1.64
Adjustments for impairment loss reversal of impairment loss recognised in profit or			
Adjustments for provisions, current			
Adjustments for provisions, non-current			
Adjustments for other financial liabilities, current			
Adjustments for other financial liabilities, non-current			
Adjustments for unrealised foreign exchange losses gains			
Adjustments for dividend income			
Adjustments for interest income			
Adjustments for share-based payments			
Adjustments for fair value losses (gains)			
Adjustments for undistributed profits of associates			
Other adjustments for which cash effects are investing or financing cash flow			
Other adjustments to reconcile profit (loss)			
Other adjustments for non-cash items			
Share of profit and loss from partnership firm or association of persons or limited			
Total adjustments for reconcile profit (loss)		97.20	3.38
Net cash flows from (used in) operations		109.35	14.81
Dividends received			
Interest paid			
Interest received			
Income taxes paid		3.09	2.96
Other inflows (outflows) of cash			
Net cash flows from (used in) operating activities		106.26	11.85
Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses			
Cash flows used in obtaining control of subsidiaries or other businesses			
Other cash receipts from sales of equity or debt instruments of other entities			
Other cash payments to acquire equity or debt instruments of other entities			
Other cash receipts from sales of interests in joint ventures			





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	Other cash payments to acquire interests in joint ventures		
	Cash receipts from share of profits of partnership firm or association of persons or		
	Cash payment for investment in partnership firm or association of persons or limited		
	Proceeds from sales of property, plant and equipment		
	Purchase of property, plant and equipment		(0.15)
	Proceeds from sales of investment property		
	Purchase of investment property		
	Proceeds from sales of intangible assets		
	Purchase of intangible assets		
	Proceeds from sales of intangible assets under development		
	Purchase of intangible assets under development		
	Proceeds from sales of goodwill		
	Purchase of goodwill		
	Proceeds from biological assets other than bearer plants		
	Purchase of biological assets other than bearer plants		
	Proceeds from government grants		
	Proceeds from sales of other long-term assets	10.43	
	Purchase of other long-term assets	(115.79)	
	Cash advances and loans made to other parties		
	Cash receipts from repayment of advances and loans made to other parties		
	Cash payments for future contracts, forward contracts, option contracts and swap		
	Cash receipts from future contracts, forward contracts, option contracts and swap		
	Dividends received		
	Interest received		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) investing activities	(105.36)	(0.15)
	Cash flows from used in financing activities		
	Proceeds from changes in ownership interests in subsidiaries		
	Payments from changes in ownership interests in subsidiaries		
	Proceeds from issuing shares		
	Proceeds from issuing other equity instruments		
	Payments to acquire or redeem entity's shares		
	Payments of other equity instruments		
	Proceeds from exercise of stock options		
	Proceeds from issuing debentures notes bonds etc		
	Proceeds from borrowings		
	Repayments of borrowings	(6.44)	(6.90)
	Payments of finance lease liabilities		
	Payments of lease liabilities		
	Dividends paid		
	Interest paid		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	(6.44)	(6.90)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate	(5.54)	4.8
	Effect of exchange rate changes on cash and cash equivalents		
	Effect of exchange rate changes on cash and cash equivalents		
	Net increase (decrease) in cash and cash equivalents	(5.54)	4.80
	Cash and cash equivalents cash flow statement at beginning of period	6.19	9.45
	Cash and cash equivalents cash flow statement at end of period	0.65	14.25





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PLACE: MUMBAI

DATE: 11/11/2024

For Atharv enterprises Limited

  
Pramod Gadiya  
Managing Director

