

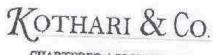
1-E Neelkanth 26B, Carnac Street Kolkata-700016

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ALIROX ABRASIVES LIMITED

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ALIROX ABRASIVES LIMITED (the "Company"), for the quarter/ half year ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based-on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under section 133 of companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of





CHARTERED ACCOUNTANTS

1-E Neelkanth 26B, Camac Street Kolkata-700016

the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The statement of standalone unaudited financial results for the quarter/ half year ended 30 September, 2023 and the audit of the financial statements of the year ended 31st March, 2024, included in the Statement was carried out and reported by Predecessor Auditor who has expressed an unmodified conclusion vide their review report dated November 10, 2023 and audit report dated 30th May, 2024, respectively. The review report and the audit report has been furnished to us and has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For KOTHARI & COMPANY Chartered Accountants FRNO. 301178-E

KOLKATA FRING JEHITSE A

1 mounty

MANASWY KOTHARI (PARTNER) Membership No. 064601 UDIN - 24064601BKDBIA6205

Date: 14 November, 2024 Place: Kolkata

CIN:-L74899DL1944PLC800759

Regd. Office: 4, SCINDIA HOUSE, NEW DELHI-118001 Corporate Oilice:7F-7H (7th Floor), Hansalsya Building, 15, Barakhamba Road New Delhi 110001

Phone:-811-45685625,811-41970969, Email-sconi@daimindethi.com

Website: www.alirez.com

STATEMENT OF STANDALONE PINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEP 30, 2624

Sl. No	Particulars	STANDALONÉ					
-		Quarter Ended					
(1) 300	*	Sep 30, 2024	Jan 36, 2024	Sep 30, 2028	e or the Half		Year Ende
T	INCOME	Cuaydited	Unaudited	Inmidited	Sep 34,2024	Sep 30,2023	March 31, 21
-	Income from operations			C steady de 1648	Unaudited	Unautsted	Attitized
	Officer income	11.25	11.25	10.00			- CONTROL STREET
	Total Income	43,02	0.72	43.32	22.50	25.08	4:
n	EXPENSES	54.27	11.97	- Contraction of	43,74	44.11	66
12			1101	53,32	65.74	69.11	105
	Cost of materials consumed	-	7.0				
_	Purchases of Traded Goods & Services						
	Change in inventories of finished goods, work-in-progress and stock-in-trade	9.	- 1	-			
_	Employees benefits expense	16.02	527.75				
	Finance Cost	10.02	19.65	18.65	35.67	29.51	38
	Depreciation and amortisation expense	Z.00			-	207,37	3.8
	Electricity charges	1,52	1.98	2.19	3,98	4.38	
	Other Expenditure		1.53	0.93	3.05	1.75	9
	Total Expenses	3.45	2.91	2.94	6.36	5.33	4
		22.99	26,67	24.71	49.66	48,39	29
m	Profit (Loss) before exceptional items & ces (f-il)					40,99.	1.01
	and description proofer or fine (Ivid)	31/28	(14:10)	29.61	17.18	200.00	
IV	Tax Expense			0.000.000	47666	28.21	4
	Custon! lax						
	Deferred tax (credit/charge	4.92		8.07	4.92		
	Income Tox for earlier years	(0.01)	(0.45)	(0.56)	(0.46)	8.07	8.
	Total Tax Expenses			10.00)	(0/46)	(1.13)	(27
4-	Not Fruit for the period (IH-IV)	4.91	(0.45)	7.51	10		
VI	Other Comprehensive Income (OCI)	26.37	(13.65)	21.11	4.46	6.94	5.5
a.	Thomas Comprehensive (Become (OCI))			41/11	12,72	21.17	(1.3
-	Items first will not be reclassified to profit or loss						
_	-Re-measurement gain(losses) on investment	442.21	(204,06)	20101			
	-Income Tax rolating to items that will not be repleasfied to profit & loss	(33.76)	(204.00)	704.91	(33.76)	1,327.89	238,5
h.	Items that will be reclassified to profit or less				22		
	-income Tax relating to items that will be reclassified to						
	Total other comprehensive income	408.45					
-		400,43	(294.86)	~ 704,91	204/39	1,327.89	238.9
VII	Total Comprehensive Income for the period (V+VI)	434.82	700000				470.7
	1.00(1.0)	454-52	(21774)	725.02	217.11	1,349.06	237.20
YUI	Paid-up equity share capital (Face Value Per Share Rs.						
-	106)	24.00	24.00	24.00	24.00	24.00	24.00
IX	Earning Per Share (of Re. 10/- each) (net /sumualised)						
	(3) Basic						
	(b) Diluted	10.99	(3.69)	3.79			
	101 CARROLD	10.99	(5,69)	The state of the s	5.30	8.32	(0.73
	5	100000	(5.443)	8.79	5 30	8.82	10,73

Notes to standalone Coancial results :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14.11.2024 and have been reviewed by the
- These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended The statutory auditors have carried out an audit of these results for the year ended March 31, 2024 and a limited review for the quarter & Half Year Ended Sep 30 2024 and have issued varnedified reports on such results.
- The figure in Standatione Financial Results for the current quarter are the balancing figure between reviewed figures of the half year ended 30th Sep 2024 and the published year to date figure 4
- The Company has only one segment and secondingly, the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segments", are not applicable.

aAS/E

- As on 30th June, 2022, the Company's subsidiary Admirath Power & Holdings Pvt. Ltd. held 26% equity state in Hereon Delinic Solar Private Limited ("Hereon") (June Venture) pursuant to 5(1) As on June 2022, the Company's substituted and administration of the Association of the Property Source of the Property Source of the Joint Venture pursuant to failure on account of non-fulfillment of its obligations under the JV agreement As per lad AS-11, venture had recognized investment in joint venture agreement for delay. availability of financial statements of flarcon, the Company was unable to consolidate the accounts of Harcon in terms of Ind AS-31. The said Joint Venture agreement has been terminated
- Harcon became the subsidiary of Adhirath Power & Holdings Pvt. Ltd. (wholly counce subsidiary of the Company) w.e.f. 01.07.2022 and accordingly, the Financial results of Harcon have thereon became the subsidiary of Admiran Fower & Frontings PVI. List. (which) owned subsidiary of the Company) w.e.f. 01.07.2022 and accordingly, the Financial results of Harcon have been consolidated with the Company (utinate holding company) in compliance with applicable Accounting standards and/or other regulations, Further w.e.f. 22.06.2023 Harcon have step down wholly owned subsidiary of the Company. This does not have any material impact on the consolidated financial results of the Company.

 Further, the project land allotted by Andhra Fradesh industrial infrastructure Corporation Limited (APRC) to Harcon has suree been cancelled due to external factors beyond the control of Harcon which lead to delay in the implementation of the Project and the refund from APRC received on 26.07.2024

No provision for dimension in the value of investment in Heroen

insted is made, snoce the expected realizable amount is more than the

ARI&CO FRNO 341178E

- During the earlier year, Company had made investment in 6% Unsecured Optionally Convertible Debentures of Rs. 1, 00, 90,0000- in its Whelly Owned Subsidiary, Adhusth Power & Floidings Private Limited. As per the terms, said OCDs shall either he redeemed before the expiry of 10 years from the date of elfournm or be converted into equity shares of Rs. 10/- each at for the current reporting period. Further the management is confident of recovery due to the fact that there are sufficient investments & receivables available with Adhirath Power & Floidings made.
- The results of the Company have been prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from
- The financial results for the quarter coded 30th Sep 2024 have been prepared in accordance with the recognition and measurement principals had down in Ind A 34.5 Interim Financial
- Figures have been regrouped/rearranged whorever considered necessary.

10 The results of the Company are also available on stock exchange websites, www.mses.in and on the Companies website www.alirox.com.

Place :New Delhi Dated : 14.11.2024

For and on behalf of the Beard of Directors

AASID

Leens Rawal
Whole Time Director & CEO
DIN:03675675



(CIN NO. L74899DL1944PLC000759)

Regd. Office: 4, Scindla House, New Delhi - 110 001
Standalone Statement of Assets & Liabilities as at the Half year ended 30.09.2024

	Particulars	Period ended 30.09.2024	(Rs.in lacs Year Ended 31.03,2024 (Rs. I	
		(Rs. in Lacs)	Lacs)	
A				
1	Non - Current Assets			
a)	A CONTRACTOR OF THE PROPERTY O	277.40		
b)	Capital work in progress	37.18	41.16	
c)	Other Intangible Assets			
d)	Financial Assets			
1)	Investments	1		
11)	Loans	8623.78	8385.63	
2)	Other Non Current Assets	QMARKET PROPERTY.		
		0.26	0.26	
		8661.22	8427.05	
2	Current Assets			
9)	Inventories			
b)	Financial Assets			
i)	Investments	20412024		
(1)	Trade Receivables	40.52	38.79	
111)	Cash & Cash equivalents	10.80	0.00	
iv)	Benk Balance other than (Ili) above	41.42	27.85	
V)	Other Financial Assets	0173475		
c)	Current Tax Assets (Net)	0.00	2.22	
b)	Other Current Assets	16.85	10.15	
		3.73	8.00	
	Sub Total - Current Assets		- 250-70	
	777	113.32	87.02	
	Total - Assets	8774.54		
	SEA LLACTICISCIA CENTRALICA PROTESSANTI	8774.34	8514.07	
В	EQUITY AND LIABILITIES			
1	Equity	-	1	
)	Equity Share Capital	24.00		
)	Other Equity	8240.46	24.00	
	Total Equity	8264.46	8470.68	
	200	323170	8494.68	
~	LIABILITIES			
	Non-current Liabilities		**	
)	Financial Liabilities		6	
	Berrowings			
)	Deferred Tax Liabilities (Net)	488.76		
ě.	Provisions	400.76	6.70	
	Process of the same of the sam	488.76	9.70	
e. Ĝ	Current Liabilities		8.70	
	Financial Liabilities			
	8orrowings			
	Trade Payables			
	- Total outstanding dues of MSME		(**	
	- Total outstanding dues of other than MSME			
7 3	Other financial liabilities			
3	Others Current Liabilities	7.69		
	Provisions	13.53	2.52	
		21.32	8.17	
		Terminal de	TREC	
	Fotal - Equity and Liabilities		10.69	

For and on behalf of the Board of Directon

Place : NEW DELHI Dated : 14.11.2024

Leena Rawal Whole Time Director & CEO DIN No.03575675



(CIN NO. 174899013944P1C000759)

Read Office: 4, Scind a House, New Delhi - 110 001

Standalone Cash Flow Statement for Half year ended 30,09,2024

(Rs.in lacs)

	Water and the second se	Half Year Ended 30.09.2024	Half Year Ended 10.09.2023
	Particulars		
A	Cash Flow from Operating Activities		
	Not Profit before tax	17.19	28.11
	Adjustments		0
	Depreciation / Americation	3.98	4.38
	Net Gain on Value of Mutual Fund	-1.72	
	Provision for Leave Encushment		
	Amount Written Back	300	
	Amount Withen Off	2.22	· ·
	Dividend Income	-42.02	-41.80
	Interest Income	-	
	(Profit) Loss on sale of Investments	8	-0.90
	(Profit)/Loss on sale of PPE	950	K.
	Operating Phofit before working Capital Changes	-20.36	-11.61
	Adjustments for working Capital changes	- 60 m - 4pt to-	
	Inventories	*	100
	Trade and Other Payables	5.17	4.58
	Trade and Other Receivables	-13.27	-11.61
	Cash Generated from Operations	-28.46	-27.81
	Not Direct Taxes Pald/Refund	*	11.00 mm
	Net Cash from Operating activities	-28.46	-27.81
	Cash Flow from Investing Activities		
	Purchase of Fixed Asset	¥3	*
	Purchase of Investments	₩	27
	Sale of Investments	w:	1.00
	Investment in Subsidiary		12000
	Interest Received	26	œ.
	Dividend Received	42.02	41.80
	Net Cash used in Investing Activities	42.02	42.80
	Cash Flow from Financing Activities		
	Proceeds/(Repsyment) of Short term Borrowings	•	*
	Proceeds/(Repayment) of Long term Borrowings	8	*
	Finance Cost		
	Dividend Paid including COT	(9 8)	
	Net cash from / (used in) linancing activities	20 4 9	**************************************
	Net increase in cash and cash equivalents (A+B+C)	13.56	
	Cash and cash equivalents (Opening Balance)	27.86	14.99
	Cash and cash equivalents (Closing Balance)*	41.42	24.87
	Change in Cash & Cash Equivalents	13.56	39.86
	middelle to make m mart admit minne	4,30	14.99

Place : NEW DELHI Dated : 14.11.2024



Leena Rawai Whole Time Director & Chief Executive Officer DIN: 03575675





1-E Neelkanth 26B, Camac Street Kolkata-700016

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ALIROX ABRASIVES LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of ALIROX ABRASIVES LIMITED (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter/ half year ended September 30, 2024 (the "Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of for financial information consists of making inquiries, primarily of the Company's personnel responsible substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

L. No.	Name of the Company	Relationship	
	Adhirath Power And Holdings Private Limited		
2	Harean Delmis Col. The	Subsidiary	
	Hareon Dalmia Solar Private Limited	Step Down Subsidiary	

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





1-E Neelkanth 26B, Camac Street Kolkata-700016

- 6. We did not review the interim financial results of a subsidiary included in the statement whose financial results reflect total assets of Rs 91.46 Lakhs as at September 30, 2024, and total revenues of Rs Nil Lakhs, total net profits after tax of Rs (0.25) Lakhs and total comprehensive income of Rs. (0.25) Lakhs for the Quarter ended September 30, 2024, as considered in the consolidated unaudited financial results. This financial results/ financial information has not been reviewed and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in so far as it relates to the aforesaid subsidiary, are based solely on such financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion is not modified in respect of this matter.
- 7. We did not review the interim financial results of a step-down subsidiary included in the statement whose financial results reflect total assets of Rs 6708.22 Lakhs as at September 30, 2024, and total revenues of Rs 16.97 Lakhs, total net profits after tax of Rs 16.01 Lakhs and total comprehensive income of Rs 16.01 Lakhs for the quarter ended September 30, 2024, as considered in the consolidated unaudited financial results. These financial results have not been reviewed and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in so far as it relates to the aforesaid subsidiary, are based solely on such financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion is not modified in respect of this matter.
- 8. The statement of standalone unaudited financial results for the quarter/ half year ended 30 September, 2023 and the audit of the financial statements of the year ended 31st March, 2024, included in the Statement was carried out and reported by Predecessor Auditor who has expressed an unmodified conclusion vide their review report dated November 10, 2023 and audit report dated 30th May, 2024, respectively. The review report and the audit report has been furnished to us and has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For KOTHARI & COMPANY Chartered Accountants FRNO. 301178-E

KOLKATA

MANASWY KOTHARI (PARTNER) Membership No. 064601 UDIN - 24064601BKDBHZ5957

Date: - 14th November, 2024 Place: Kolkata

ALIBOX ABRASIVES LIMITED CP4:-1.74899DL1944PLC000959

Regd. Office: 4, SCINDLA GOUSE, NEW DELIT-118001

Corporate Office: 78-78 (7th Floor), Hansaleys Building, 15, Barakhamba Road New Delhi 110001
Phane: -011-45685625,011-41070089, Email-temb@dubniadelhi.com

Websiter www.niirax.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEP 10, 2014

4. Xu	Partieulors	Quarter birded CONSOL BATED					-
-		Sep 30, 2024	Apa 36, 2024	A	For the Half		Year Ended
		Londilled	Unaudited	Sop 30, 2023	Sep 30, 2024	Sup 30,2028	March 31, 202
-	INCOME	£.0.14500	Оференсо	Unaudired I	Leanoned	Unsudiced	Audited
	Insume from operations	17.25	11.25	UN MA	700707	The second second	
	Other income	39 99	1.08	10,00	22,30	25.00	43.4
	Tatal Income	71,24		44,43	61.07	46,29	64.7
13	EXPENSES	11164	(2.33	59.83	83.57	71.29	1103
	Cost of major als consumed	-					
	Purchases of Traded Goods 3, Services	- :	-				-
	Change in mycatories of finished goods, work-in-progress			- 4			
	uni stock-to-trade	*		352		- 8	9000
	Bundayees benefits expense	16.20					
	Pinance Cost	36 20	19,65	18.65	35.85	29.51	58.6
	Depreciation and amorts selen expense	2000	7100	- Annual Control			E PREVIOUS
	Electrical charges	2.00	1.98	2,19	3,98	4.38	9.1
-	Other Expenditure	1.52	1.53	6.93	3.05	1.75	4.4
	Tetal Expenses	4.23	3,49	3.22	7,72	5.73	31.7
		23,95	26.64	24,99	50.60	41 37	103.90
Hi	Profit (Lass) before exceptional forms & tax (1-11)	100					
2000	to come drough across excellentates well we that (1-11)	47.29	((#31))	29.44	37.97	29,92	6.43
IV	Tax Expense						200
-	Current anx	-	0.00				
_	Deferred to a (oradic) felurge	9.03	4	8.07	9.08	8,07	8.56
	Incomo Tax for earlier years	(0.01)	10.45	(0.36)	(0.46)	(1.13)	/2.20
100	Total Tax Expensus					THE STREET, STREET	0.0
V	Not Profit for the period : HI-IV	9.07	(0.45)	7.51	8.62	6.94	6.4
VI	On a Complete period (E1-17)	38.22	(IJ.8p)	21.93	24.35	12.98	(9.02
200	Other Comprehensive Income (OCI)		110075110				19.4%
a.	Heras that will not be reclassified to profit or loss						144
-	-Ra-rocas aranent jar i lostes on investment	643.31	1204:061	704,91	238,15	1,327.89	238.97
	-income Tax solding to dome that will not be reclassified to small & loss.	631.761			(33.76)	190-4-100	2.10.47
ti.	Resos that will be reclassified to profit or lass						
	-Income Tax relating to stones that will be reclassified to ngoin & loss.						
-	Plotal other comprehensive Income	468.45	6264.60	704.91	204.39	1,327,89	
-0-22			79		A97 (33	1,027,39	202.97
YII	Total Comprehensive treasus for the parted (Y+VI)	446.67	(247.02)	726.84	228,74	1,350,74	133,96
	Not profit Attributable to		1100-0071				
_	a) Owners of the Parent	38.22	(13.86)	11.93	24.35	92.00	
-	a) Non controlling interest		137.00	84-37	44.33	22.98	10.02
		- 1 P					
	Other Comprehensive Income Attributable to				Transcript I	_	
	a) Owners of the Parant	408,45	(204.06)	704.91	204.39	1 707 00	21970
-	Non controlling interest			Ayright	899.39	1.327.89	218 97
	Yetsl Comprehensive Income Attributable to						
	a) Owners of the Purent	446.67	(2) 7,92)	85.00	2.2		Allenan
_	a) Non controlling interest	7100	(221,72)	726.54	238,74	1,350.87	238 9a
VICE	Pold-up equity share capital (Pace Value Per Share Rs.		-	-			
	185	24,00	24.00	24.00	24 00	24.00	24.00
IX	Excelling for Share (of Ro. 16/- each) (not Annualised)						
-	The same of the sa		27.7 S. D. W. W. L	977			
01,107	(a) Bushe	15.92	(5.69)	9.14	10.14	9.57	
	(b) Differed	15.92	(5.69)	9.14	16.14	9.57	(0.01)

Notes to Consulidated financial results :

- 1 The above casulty here been reviewed by the Audit is orientee and approved by the Board of Diractors in their respective meetings held on [4, [1, 2024 and have been reviewed by the Statementy Auditors of the Company
- These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The statutory auditors have carried out an audit of those casels for the year ended March 31, 2024 and a limited review for the quarter & Half Year Ended Sep 10 2024 and have useed unmodified reports on such results. 2
- The figure as Consolidated Financial Results for the current quarter are the behavior figure between reviewed figures of the half year ended 30th Sep 2024 and the published year to date figure types the first quarter ended 30th June 2024. 3
- The Company has only one segment, and accordingly, the desclosure requirements of Indian Accounting Shadord (Ind AS-102) "Operating Segments", are not applicable.
- As on 30th June, 3022,the Company's substitiaty Adhirati. Power & Holdings. Pvf. Ltd. held 20°s equity stake as Hanton Dalmas Soler Private Lamited ("Harcom") ("Jount Vernare) guissaum to Joset Venture, agreement) and government in the year 2018. Kester Power Lamited (The Affiliate Co. and party to the IV agreement) and government for the point venture agreement for delay availability of framents information and the point venture agreement for delay availability of framents information and recognized investment to joint venture agreement for the converse of the AS-31. The said Joint Venture agreement has been terminated. 5(i)
- Hereon became the subsidiary of Adhirath Power & Holdings Pvt. Ltd. (wholly newsod subsidiary of the Company) w.c.f. 91.07.2022 and accordingly, the Financial results of Hereon have been consolidated with the Company (attained beloing company) in compliance with applicable Accounting standards and/or other regulations Further w.c.f. 22.06.2023 (farcon has become step down wholly owned subsidiary of the Company). This does not have any national impact on the consolidated financial words of the Company.

 Further, the project had allotted by Andira Prodesh industrial I 5(ii)
- No provision for demination in the value of investment in Hercon Dalmes Salar Private Limited 1997 (1998) and sentenced acrount at more than the convent atmosph

ARI & CO 18 KOLKATA FRNo JOIT78E GE TO ACCOM

- During the earlier your, Company had made investment in 6% Unsecured Opnomity Convention Debeatures of Rs. 1, 90, 60,000% in his Wholly Owned Subsidiary, Adhiratis Power & Any time before the capity of 10 years from the date of allotment of he converted into equity shares of Rs. 10% each at for the capity of 10 years. The histories is psychic only upon distributable peofs, in the observe of distributable cach profit in subsidiary company, Interest has not been accounted Presule Luminod along with its wholly owned subsidiary Marcon Dalmas Solar Private Limited to repay the borrowings. Therefore, no provision of distinction in the value of investment is
- 7 The results of the Company have been prepared in accordance was letten Accounting Standards nonfield under the Companies (Indian Accounting Standards) Rutes, 2015 as arounded from
- The financial results for the quarter caded 10th Sep 2024 have been prepared in accordance with the recognition and measurement principals leid down in Ind A 34 * Interem Financial Reputation.
- Figures have been regrouped/rearranged wherever considered necessary.

16 The results at the Computing are also available on stock exchange websites, www.mee.ch.ind on the Compensor website www.alivex.com

Place (New Della) Daved : 14.11.2024

For and on behalf of the Board of Directors

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Leena Rawal Whole Time Director & CEO DENID3575675



(CIN NO. L74899DL1944PLC000759)

Regd. Office: 4, Scindia House, New Delhi - 110 001

Consolidated Statement of Assets & Liabilities as at the Half year ended 30.09.2024

(Rs.in lacs) Period ended 30.09.2024 Year Ended 31.03.2024 (Rs. **Particulars** (Rs. In Lacs) in tacs) ASSETS. A Non - Current Assets 1 a) Property, plant and equipment 37.18 41.16 b) Capital work in progress Other Intangible Assets c) d) Financial Assets 1) investments 15080.91 8323.98 ii) Loans Other Non Current Assets e). 0.26 0.70 15118.35 8365.84 Ź Current Assets a) Inventories b) Financial Assets Investments 125.51 38.79 Trade Receivables 10) 10.80 0.00 Cash & Cash equivalents 10) 66.43 47.74 lv) Bank Balance other than (iii) above v) Other Financial Assets 0.00 2.22 c) Current Tax Assets (Net) 16.85 10.15 b) Other Current Assets 49.24 1885.86 Sub Total - Current Assets 268.83 1984.76 Total - Assets 15387.18 10350.60 B **EQUITY AND LIABILITIES** 1 Equity Equity Share Capital a) 24.00 24.00 b) Other Equity 10088.43 10306.49 **Total Equity** 10112.43 10330.49 LIABILITIES . 2 Non-current Liabilities Financial Liabilities 1) Borrowings 0.00 0.00 Deferred Tax Liabilities (Net) bì 488.23 8.19 c) Provisions 488,23 8.19 2 **Current Liabilities** a) Financial Liabilities Borrowings 1) 4700.00 0.00 ii) Trade Payables - Total outstanding dues of MSME - Total outstanding dues of other than MSME (11) Other financial liabilities b) Others Current Liabilities 68.73 3.36 c) Provisions 17.79 8.56 4786.52 11,92 **Total - Equity and Uabilities** 15387,18 10350.60

For and on behalf of the Board of Directors.

Place : NEW DELHI Dated : 14.11.2024 Leena Rawa! Whole Time Director 8

Whole Time Director & CEO DIN No.03375675



(CIN NO. 174899011944P1C000759)

Regd Office: 4, Scind's House, New Dehi- 110 001 Consolidated Cash Flow Statement for Half year ended 30,89,2024

(Rs.In lacs)

	Martin and the second s	Half Year Ended 30.09.2024	Half Year Ended 30 09.2023
	Parocutars		The Commence of the Commence o
A	Cash Flaw from Operating Activities		
	Net Profit before tax	37.97	29.97
	Adjustments	26.71	2.7.7
	Decrepation / Amortization	3.98	4.38
	Net Gain on Value of Mutual Fund	-1.72	-1.4
	Provision for Leave Engashment	***/*	STARK.
	Amount Written Back	ž.	
	Amount Winten Off	2.22	3
	Drydend Income	-42.02	43.80
	Interest income	-12.33	42.00
	(Prof.t)/Loss on sale of Investments	0.66	-0.90
	(Profit) Loss on sale of PPE	9.00	10.20
	Operating Profit before working Copyrist Chimnes	-16.24	-11.61
	Adjustments for working Capital changes	-20.24	-11.04
	Inventories	4.00	
	Trade and Other Payables	4,774,50	-5.19
	Frade and Other Receivables	1,621,35	-11.85
	Cash Generated From Operations	6,579.71	-27.82
	Not Direct Taxes Pals/Refund	oregonia.	4.1.60%
	Net Cash from Operating activities	6,579.71	-27.82
	Cash Flow from Investing Activities		
	Purchase of Fixed Asset	-	95
	Purchase of investments	-6.655.37	-0.02
	Sale of Investments	40.00	1.00
	ICD Taken	\$2.50\p.\$50\p.	*.00
	Investment in Subsidiary		
	Interest Received	12.33	196
	Drindend Received	42.02	41.80
	Ket Cash used in Investing Activities	-6,561.02	42.80
	Cash Flow from Financing Activities		
	Proceeds (Repayment) of Short term Berrowings	•	
	Proceeds'(Repayment) of Long term Bollowings	•	(d)
	Finance Cost	9.0	9257
	Dividend Paid Including CDT	(36)	•
	Net cash from I (used in) financing activities	y.	395 (40)
	Net increase in each and cesh equivalents (A+B+C)	18.69	10 m
	Cath and cash equivalents (Opening Salance)	47.74	15 94
	Cash and cash equivalents (Closing Balance)*	65.43	42.69
	Change in Cash & Cash Equivalents	18.69	58.63
		- W.	15.94

Place : NEW DELHI Dated: 14,11,2024



Leena Rawai Whole Time Director & Chief Executive Officer DIN: 03575675

