



"TRINITY PLAZA", 3RD FLOOR,  
84/1A, TOPSIA ROAD (SOUTH)  
KOLKATA - 700 046, INDIA  
PHONE : (033) 4055 6800 / 2285 1079 & 81  
FAX : (033) 4055 6863  
E-MAIL : asutosh@asutosh.co.in  
CIN : L51109WB1981PLC034037

Date: 8<sup>th</sup> November, 2023

The Secretary  
Department of Corporate Services  
BSE Limited  
P. J. Towers, Dalal Street  
Mumbai – 400001

**SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED  
30<sup>TH</sup> SEPTEMBER, 2023**

Dear Sir,

Please find enclosed the Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2023 which was considered and approved by the Board of Directors at their meeting held today, i.e. 8<sup>th</sup> November, 2023, along with the Limited Review Report issued thereon by the Statutory Auditors of the Company, in terms with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015.

The Board Meeting commenced at 3:00 P.M. and concluded at 4:00 P.M.

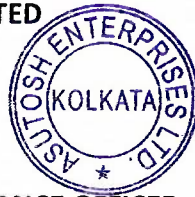
The above is for your information and records.

Thanking you.

Yours Faithfully,

FOR ASUTOSH ENTERPRISES LIMITED

*Narayan Baheti*



[NARAYAN BAHETI]  
COMPANY SECRETARY & COMPLIANCE OFFICER

ENCL: AS ABOVE




**TO BOARD OF DIRECTORS  
ASUTOSH ENTERPRISES LIMITED  
TRINITY PLAZA, 3RD FLOOR,  
84/1A, TOPSIA ROAD (SOUTH)  
KOLKATA - 700046.**

**Limited Review Report on the Unaudited Financial Results of the Company for the Quarter and Half year ended on 30<sup>th</sup>September' 2023, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

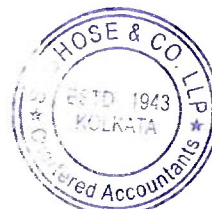
1. We have reviewed the accompanying statement of Unaudited Financial Results of **ASUTOSH ENTERPRISES LIMITED** (the "Company") for the quarter and half year ended 30<sup>th</sup>September, 2023 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements bases on our review.
2. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with the applicable Indian Accounting Standards(Ind-AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, an amended including the manner in which it is to disclosed, or that it contains any material misstatement.

**FOR S. GHOSE & CO LLP  
CHARTERED ACCOUNTANTS  
FRN : 302184E /E300007**

  
8/11/2023

**[C.A. RITEN DEY]  
DESIGNATED PARTNER  
MEMBERSHIP NO.:051078  
UDIN NO.: 23051078BGPYIW4927**

**PLACE: KOLKATA  
DATE : NOVEMBER 08,2023**



## ASUTOSH ENTERPRISES LIMITED

CIN: L51109WB1981PLC034037

TRINITY PLAZA, 3RD FLOOR, 84/1A, TOPSIA ROAD (S), KOLKATA-700046

EMAIL - asutosh@asutosh.co.in PHONE NO. - 40556800

Unaudited Financial Results for the Quarter and Half Year ended September 30, 2023

Rs. In Lakhs

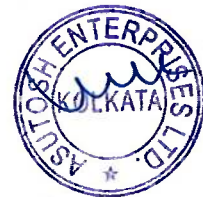
Sl.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue</b>						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other Income	381.33	-	191.75	381.33	191.75	191.75
	<b>Total Revenue</b>	<b>381.33</b>	<b>-</b>	<b>191.75</b>	<b>381.33</b>	<b>191.75</b>	<b>191.75</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of raw materials & components consumed	-	-	-	-	-	-
	b) Change in inventories of finished goods & work-in-progress	-	-	-	-	-	-
	c) Employee benefits expense	0.45	0.45	0.45	0.90	0.90	1.80
	d) Finance costs	-	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other expenses	0.21	4.06	12.95	4.27	21.99	35.14
<b>3</b>	<b>Total Expenses</b>	<b>0.66</b>	<b>4.51</b>	<b>13.40</b>	<b>5.17</b>	<b>22.89</b>	<b>36.94</b>
<b>4</b>	<b>Profit / (Loss) before exceptional items &amp; tax (1-3)</b>	<b>380.67</b>	<b>(4.51)</b>	<b>178.35</b>	<b>376.16</b>	<b>168.86</b>	<b>154.81</b>
<b>5</b>	Exceptional Items	-	-	-	-	-	-
<b>6</b>	<b>Profit / (Loss) before tax (4-5)</b>	<b>380.67</b>	<b>(4.51)</b>	<b>178.35</b>	<b>376.16</b>	<b>168.86</b>	<b>154.81</b>
<b>7</b>	<b>Tax expense</b>						
	- Current tax	105.00	-	47.00	105.00	47.00	43.67
<b>8</b>	<b>Net Profit / (Loss) after tax (6-7)</b>	<b>275.67</b>	<b>(4.51)</b>	<b>131.35</b>	<b>271.16</b>	<b>121.86</b>	<b>111.14</b>
<b>9</b>	Other comprehensive income	-	-	-	-	-	-
<b>10</b>	<b>Total comprehensive income</b>	<b>275.67</b>	<b>(4.51)</b>	<b>131.35</b>	<b>271.16</b>	<b>121.86</b>	<b>111.14</b>
<b>11</b>	Paid up equity share capital (Face value Rs. 10/- each)	224.10	224.10	224.10	224.10	224.10	224.10
<b>12</b>	Other Equity	-	-	-	-	-	1,232.17
<b>13</b>	<b>Earnings per share</b>						
	- Basic and Diluted (not annualised) (Rs.)	12.30	(0.20)	5.86	12.10	5.44	4.96



**ASUTOSH ENTERPRISES LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in Lakhs)

Sl.	Particulars	As at 30.09.2023	As at 31.03.2023
		Unaudited	Audited
<b>I.</b>	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	(a) Financial Assets		
	(i) Investments	1,117.16	1,117.16
	(ii) Other Financial Assets	0.05	0.05
	<b>Total - Non-Current Assets</b>	<b>1,117.21</b>	<b>1,117.21</b>
	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Cash and Cash Equivalents	0.86	2.03
	(b) Current Tax Assets	123.72	85.15
	(c) Other Current Assets	633.71	295.50
	<b>Total - Current Assets</b>	<b>758.29</b>	<b>382.68</b>
	<b>TOTAL - ASSETS</b>	<b>1,875.50</b>	<b>1,499.89</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	224.10	224.10
	(b) Other Equity	1,503.33	1,232.17
	<b>Total - Equity</b>	<b>1,727.43</b>	<b>1,456.27</b>
	<b>Liabilities</b>		
	<b>Current Liabilities</b>		
	(a) Other Current Liabilities	148.07	43.62
	<b>Total - Liabilities</b>	<b>148.07</b>	<b>43.62</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,875.50</b>	<b>1,499.89</b>



**ASUTOSH ENTERPRISES LIMITED**
**STATEMENT OF CASH FLOWS**

(Rs. in Lakhs)

Sl.	Particulars	For the half year ended 30.09.2023	For the half year ended 30.09.2022
		Unaudited	Unaudited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before tax	376.16	168.86
	<u>Adjustment for :</u>		
	Dividend Received	(381.33)	(191.75)
	<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>(5.17)</b>	<b>(22.89)</b>
	<b>Movements in Working Capital:</b>		
	Increase/(Decrease) in Other Current Liabilities	104.45	(0.15)
	(Increase)/Decrease in Other Current Assets	(376.78)	(157.99)
	<b>Cash generated from/(used in) Operation</b>	<b>(277.50)</b>	<b>(181.03)</b>
	Direct Tax Paid	(105.00)	(0.47)
	<b>Net Cash from Operating Activities (A)</b>	<b>(382.50)</b>	<b>(181.50)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Dividend Received	381.33	191.75
	<b>Net Cash from Investing Activities (B)</b>	<b>381.33</b>	<b>191.75</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES (C)</b>		
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(1.17)	10.25
	Cash and Cash Equivalent at the beginning of the period	2.03	2.38
	<b>Cash and Cash Equivalent at the end of the period</b>	<b>0.86</b>	<b>12.63</b>
	Balances with Banks		
	- Current Account	0.50	11.85
	Cash in Hand	0.36	0.78
		<b>0.86</b>	<b>12.63</b>

**Notes:**

- The above Financial Results for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 08, 2023. The limited review of these results as required under Regulation 33 of SEBI (LODR) Regulations 2015 has been completed by the Company's Statutory Auditors.
- Previous period/year figures have been regrouped/rearranged wherever necessary.

FOR AND ON BEHALF OF BOARD OF DIRECTORS



DIRECTOR

PLACE: KOLKATA

DATE: NOVEMBER 08, 2023

