

ADD-SHOP E-RETAIL LIMITED

CIN: L51109GJ2013PLC076482

Registered office: B-304, Imperial Heights, 150 Ft. Ring Road, Rajkot – 360 005, Gujarat (INDIA)

Tel. No.: 0281-2363023

Date: 09.11.2023

**To,
Dept. of Corporate Services
BSE Limited
P. J. Tower,
Dalal Street, Fort,
Mumbai-400001**

Dear Sir/Madam,

BSE Scrip Code: 541865

Sub: Outcome of Board Meeting held at registered office of the company on Thursday, November 09, 2023 for consideration & Approval of Unaudited Financial Results for the Quarter ended September 30, 2023

With reference to subject matter and in accordance with Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") we enclosed herewith Unaudited Financial Results for the Quarter ended September 30, 2023 along with Limited Review Report thereon from statutory Auditor M/s. H T A & ASSOCIATES Chartered Accountants of the company which was approved and taken on Record by Board of Directors in Board Meeting held on today i.e. Thursday, November 09,2023,

We will submit the copy of Newspaper as soon as it will be published.


The Meeting of the Board of Directors of the Company commenced at 04:00PM and concluded at 05:15 PM.

Please take note of the same on your records.

Thanking you,

Yours faithfully,

For, Add-Shop E-Retail Limited


Dineshbhai B. Pandya
Managing Director
DIN: 06647303



Place : Rajkot



Limited Review Report

To,
The Board of Directors,
Add-Shop-E-Retail Ltd.

1. We have reviewed the accompanying statement of Unaudited Standalone financial results of Add-Shop E-Retail Limited. for the Quarter and Six month ended 30th September, 2023 being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"). 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 based on our review.
2. We conducted our review 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 attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Attention is invited to the fact that Company could not file the Income Tax return for FY 22-23 (AY 2023-24) due to some technical reason.
5. Our Conclusion is not modified in respect of this matter.

For, H T A & Associates
Chartered Accountants

Thakker Hiren
Chitranjan

Digitally signed by
Thakker Hiren Chitranjan
Date: 2023.11.09 17:10:30
+05'30'

(Hiren C. Thakker)
(Partner)
(M. No. 106249)
(F.R. No. 120457W)

Place of Signature: Rajkot
Date: 09/11/2023

ADD-SHOP E- RETAIL LIMITED

REGD. OFFICE :-B -304 IMPERIAL HEIGHTS, OPP. BIG BAZAR, 150 FT RING ROAD, RAJKOT -360005

CIN: L51109GJ2013PLC076482

Email: info@addshop.co website: www.addshop.co

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER /HALF YEAR ENDED 30TH SEPTEMBER, 2023

(` In Lacs except for earning per share data)

Sr. No.	Particulars	3 months ended			Half Year Ended		Account Year Ended
		30.09.2023	30.06.2023	30.9.2022	30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue from Operations	4,036.58	4,732.12	5,062.06	8,768.70	10,025.50	19,988.41
2	Other Income	-	-	-	-	-	-
3	Total Revenue (1+2)	4,036.58	4,732.12	5,062.06	8,768.70	10,025.50	19,988.41
4	Expenses						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchase of stock-in-trade	3,146.66	4,083.73	4,991.33	7,230.39	8,557.95	16,009.36
	c. Change in inventories of finished goods, work-in-process and stock-in-trade	71.02	(569.89)	(1,270.37)	(499.19)	(1,144.11)	(860.33)
	d. Employees benefits expense	44.61	72.39	44.69	117.13	73.89	243.58
	e. Finance costs	24.33	22.62	22.37	46.95	31.36	99.82
	f. Depreciation and amortisation expense	13.43	13.31	14.25	26.74	28.63	54.21
	g. Other Expenses	422.80	405.15	476.52	827.82	922.31	1,693.34
	Total Expenses	3,722.84	4,027.31	4,278.79	7,749.83	8,470.03	17,239.98
5	Profit before Exceptional Items and Extraordinary Items and Tax (3-4)	313.75	704.81	783.28	1,018.87	1,555.47	2,748.43
6	Exceptional items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	313.75	704.81	783.28	1,018.87	1,555.47	2,748.43
	Current Tax	77.99	176.44	176.39	254.47	353.07	680.37
	Deferred Tax	0.98	0.95	1.97	1.98	3.10	6.79
	Tax in respect of earlier years	-	-	-	-	-	145.03
8	Total Tax Expenses	78.97	177.39	178.37	256.45	356.17	832.18
9	Profit for the period from Continuing Operation (7-8)	234.78	527.42	604.91	762.42	1,199.30	1,916.25
10	Profit from Discontinuing operations before tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Share of Profit (loss) of associates and joint venture accounted for using equity method.	-	-	-	-	-	-
14	Profit for the period (9-12)	234.78	527.42	604.91	762.42	1,199.30	1,916.25
15	Other comprehensive income net of taxes	-	-	-	-	-	-
16	Total comprehensive income net of taxes (14+15)	234.78	527.42	604.91	762.42	1,199.30	1,916.25
17	Details of equity share capital						
	Paid-up equity share capital	2,831.30	2,831.30	2,831.30	2,831.30	2,831.30	2,831.30
	Other Equity	-	-	-	8,618.78	6,989.69	7,856.36
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Earnings Per Share (EPS)						
	a) Basic	0.83	1.86	3.02	2.69	5.99	7.86
	b) Diluted	0.83	1.86	3.02	2.69	5.99	7.86


Notes:

1	The above un-Audited financial statement for quarter ended September 30, 2023 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 09th November 2023 and Statutory Auditors of the Company have carried out limited review audit of the same.
2	This statement has been prepared in accordance with the Companies(Indian Accounting Standards)Rules 2015(IND AS) prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
3	IND AS 108 relating to segment wise reporting is Not Applicable as the Company operates in one primary segment i.e "Trading in healthcare and agricultural product".
4	The statement of Assets and Liabilities as at September 30, 2023 is provided as an Annexure to this Statement.
5	The Statement of Unaudited Cash Flows as at September 30, 2023 is provided as an Annexure to this statement.
6	Figures for the previous year and quarters have been re-grouped / rearranged, wherever necessary.

For, Add-Shop E-Retail Limited

Place: Rajkot
Date: 09/11/2023




Dineshbhai Pandhya
 Managing Director
 DIN: 06647303

ADD-SHOP E-RETAIL LIMITED
REGD. OFFICE :- B -304 IMPERIAL HEIGHTS, OPP. BIG BAZAR, 150 FT RING ROAD,
RAJKOT -360005
CIN: L51109GJ2013PLC076482
UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(' In Laacs)

	Particulars	As at 30.09.2023	As at 31.03.2023
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	628.75	647.88
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Assets	1.02	1.02
	(c) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	-	-
	(d) Deferred Tax Assets (net)	-	-
	(e) Other Non-Current Assets	85.88	88.88
	Sub-total - Non-Current Assets	715.65	737.79
2	Current Assets		
	(a) Inventories	3,306.27	2,807.08
	(b) Financial Assets		
	(i) Investment	-	-
	(ii) Trade Receivables	4,853.37	10,406.60
	(iii) Cash and Cash Equivalents	119.44	43.34
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	4,596.22	1,089.21
	(c) Current Tax Assets (Net)	-	-
	(d) Other Current Assets	18.75	1.01
	Sub-total - Current Assets	12,894.05	14,347.25
	TOTAL - ASSETS	13,609.71	15,085.03
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	2,831.30	2,831.30
	(b) Other Equity	8,618.78	7,856.36
	Sub-total - Equity	11,450.08	10,687.65
	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	88.52	78.51
	(ii) Trade Payables	-	-
	(b) Provisions	-	-
	(c) Deferred Tax Liabilities (Net)	25.16	23.18
	(d) Other Non-Current Liabilities	-	-
	Sub-total - Non Current Liabilities	113.69	101.68
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,092.96	19.67
	(ii) Trade Payables	15.75	3,560.14
	(iii) Other Financial Liabilities (Current Maturities of Long term Debt)	-	-
	(b) Other Current Liabilities	2.40	9.83
	(c) Provisions	680.37	25.69
	(d) Current Tax Liabilities (Net)	254.47	680.37
	Sub-total - Current Liabilities	2,045.95	4,295.70
	TOTAL - EQUITY AND LIABILITIES	13,609.71	15,085.03

For, Add-Shop E-Retail Limited

Place: Rajkot
Date: 09/11/2023





Dineshbhai Pandya
 Managing Director
 DIN : 06647303

	Half year ended	
	September 30, 2023	September 30, 2022
	Un-Audited	Un-audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax as per Statement of Profit and Loss	1,018.87	1,555.47
Adjusted for:		
Depreciation	26.74	28.63
Finance Cost	46.95	31.36
Operating Profit before working capital changes	1,092.55	1,615.46
Adjusted for:		
Trade and other receivables	5,553.22	(1,760.79)
Inventories	(499.19)	(1,144.11)
Other Current Assets	(4,491.55)	(27.63)
Other Current & Financial Liabilities	(6.59)	5.43
Provisions	228.78	(75.63)
Trade and others Payables	(3,544.39)	(265.70)
Cash Generated from Operations	(1,667.16)	(1,652.97)
Adjusted for:		
Income Tax	(254.47)	(560.65)
Net Cash from Operating activities	(1,921.63)	(2,213.63)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Misc Expenditure	-	-
(Purchase) /Sale of Fixed Assets	(7.69)	(17.16)
Other Inflow/ (Outflow) of cash	969.05	-
Net Cash Flow from Investing Activities	961.36	(17.16)
C. Cash Flow from Financing activities:		
Finance Cost	(46.95)	(31.36)
Proceeds from share issued	-	905.63
Proceeds from share Premium	-	3,984.75
Increase in Long Term/ Short Term Advances	-	(46.26)
Increase in Long Term/ Short Term Borrowings	1,088.32	(206.79)
Net cash from Financing Activities	1,041.38	4,605.96
Net Increase/(Decrease) in cash	81.11	2,375.18
Opening Balance of Cash & Cash equivalents	38.32	109.32
Closing Balance of Cash & Cash equivalents	119.43	2,484.50

For, Add-Shop E-Retail Limited

Place : Rajkot
 Date: 09/11/2023




Dineshbhai Pandya
 Managing Director
 DIN : 06647303

ADD-SHOP E-RETAIL LIMITED

CIN: L51109GJ2013PLC076482

Registered office: B-304, Imperial Heights, 150 Ft. Ring Road, Rajkot – 360 005, Gujarat (INDIA)

Tel. No.: 0281-2363023

To,
The Board of Directors,
ADD-SHOP E-RETAIL LIMITED

CERTIFICATE OF COORRECTNESS OF FINANCIAL RESULTS

Pursuant to regulation 33(2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby certify that the Financial Results of the Company for the Quarter ended on 30th September, 2023, as placed before the meeting do not contain any false or misleading statements or figures and do not omit any material facts which may make the statements or figures contain therein misleading.

For, Add-Shop E-Retail Limited



Dineshbhai B. Pandya
Managing Director
DIN: 06647303



Pradipkumar Harjibhai Lathiya
Chief Financial Officer (CFO)
PAN: AHRPL4946N

Date: 09.11.2023

Place : Rajkot